

**Współczesne
Problemy
Ekonomiczne
nr 12**

Contemporary Economic Issues

(dawne: Zeszyty Naukowe Uniwersytetu Szczecińskiego.
Współczesne Problemy Ekonomiczne.
Globalizacja. Liberalizacja Etyka)



Wydawnictwo Naukowe
Uniwersytetu Szczecińskiego | Szczecin 2016

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The journal is available in the BazEkon; database http://kangur.uek.krakow.pl/bazy_ae/bazekon/nowy/index.php

The journal is indexed in the following databases: Index Copernicus International (ICV 2014: 47.29),
The Central and Eastern European Online Library (CEEOL) <http://www.ceeol.com/>, and BazHum.

Print edition is the original published version of the journal. The full text of the publication is available at:
<http://www.wzieu.pl/?y=4502&yy=6705>

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ISSN 2081-9579

Edition | Printed copies 76

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Introduction

We present you with the twelfth issue of the Scientific Journal “Contemporary Economic Issues.” The publication consists of papers prepared by authors representing numerous Polish and foreign academic centers. The journal is characterized by originality and a modern approach to the matters covered in the articles.

The authors of the papers contained in this issue made a lot of effort to make this stadium referred to the empirical reality and the modern economy.

As a result of these efforts, this Journal was created. It is characterized by a high content, high timeliness relevant problems, and bringing an economic literature to the new values of originality and innovativeness. This entitles us to recommend the reading of this study not only to economist theorists, practitioners, and students, but also to the other readers interested in delving economic knowledge.

Similarly to the previous volumes, this one combines the description and analysis of the problems regarding the wider processes of globalization, liberalization, and ethics in the modern economy. To give some perspective topics tackled in the study, it was decided to keep the division of content into three parts. In the first part, the papers are placed discussing the globalization processes, including the positive and negative effects of globalization. The second part contains the articles referring to the processes of liberalization in terms of theoretical and practical aspects. The third part of the study recognizes, in turn, the issues concerning the relationship between ethics and economics. In this part of the Journal, the authors tried to present arguments pointing to the need to initiate a broader discourse on the ethical behavior of the representatives of different economic professions, business people, and prove the existence of strong links between ethical behavior and implementation of the principles of economics.

By providing this publication into the hands of readers, I would like to express our gratitude to the authors, remaining convinced that our cooperation will continue.

Prof. nadzw. dr hab. Grażyna Wolska
redaktor naukowy

Globalization

The Barriers to and Directions
of Cross-Border Cooperation
in the Northern Part
of the Polish-German Borderland

State and Perspectives of Foreign Direct
Investments (FDI) in Central and Eastern
Europe (de: Stand und Perspektiven
Ausländischer Direktinvestitionen (ADI)
in den Wirtschaften Mittelosteuropas)

Agnieszka Malkowska*

The Barriers to and Directions of Cross-Border Cooperation in the Northern Part of the Polish-German Borderland

Keywords: barriers to cross-border cooperation, directions of cross-border cooperation, Cooperation Programme Interreg VA, Polish-German borderland

Słowa kluczowe: bariery współpracy transgranicznej, kierunki współpracy transgranicznej, Program Współpracy Interreg VA, pogranicze polsko-niemieckie

Introduction

Throughout the years, the significance of cross-border cooperation in the European Union has been growing. The intensification of the related actions has been determined by EU funds.¹ As a consequence of that, the issues of the cross-border cooperation have become one of the three objectives of EU regional policy, mainly supported by such financial instruments as Interreg Initiatives. They constitute a foundation on which other forms of the cooperation, both formal and informal, are built, and due to the amounts of funds involved, as well as the numbers of actors, and the multitude of the potential areas of the cooperation, they reflect the true status and the directions of the cooperation in the border areas.² The cross-border cooperation has become an important tool used

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¹ See, e.g., M. Perkmann, *Building governance institutions across European borders*, Regional Studies 1999, vol. 33, no. 7, p. 657–667; *Współpraca transgraniczna Unii Europejskiej. Doświadczenia polsko-niemieckie*, eds. G. Gorzelak, J. Bachtler, M. Kasprzyk, Wydawnictwo Naukowe Scholar, Warszawa 2004.

² S. Dołzbłas, A. Raczyk, *Projekty współpracy transgranicznej na zewnętrznych i wewnętrznych granicach Unii Europejskiej – przykład Polski*, "Studia Regionalne i Lokalne" 2011, no. 3 (45), p. 60.

by the border regions, widely perceived as the problem areas,³ to eliminate any barriers and limitations between the lands divided by the border.

The genesis of the cross-border cooperation in the northern part of the Polish-German borderland has inseparably been tied with the difficult history of this place. It is indicated that the first official contacts between the towns and municipalities of the then Województwo Szczecinieckie (Szczecin Voivodeship) and Mecklenburg-Vorpommern took place in early 1991.⁴ It must be added that since the beginning, the parties also undertook actions aimed at creating a Euroregion here, which is considered to be the highest (institutionalised) form of the cross-border ties. The agreement establishing the Pomerania Euroregion was signed on 15 December 1995.

The cross-border cooperation in the Polish western borderland is considered to be the best, and is pointed to as the model example of how to build contacts between the neighbours living on the opposite sides of the internal borders of the expanded EU.⁵ Funds have been allocated to Polish-German cooperation programmes since as early as 1994,⁶ and they have been clearly larger than those allocated to the programmes run for other borderlands. Thanks to that, some of the barriers to the cross-border cooperation in our western borderland have been eliminated or reduced.⁷

The new EU financial framework for the years 2014–2020 is another opportunity for improving the cross-border cooperation, thereby developing the Polish-German borderland. Thus, the question arises of what barriers and limitations the Polish and German sides will have to face when continuing their cooperation. The objective of this paper is to identify them at the threshold of the new programming period, and to point to the directions of the cross-border cooperation in the area concerned in the years 2014–2020. The territorial reach of the research is determined by the, so-called, areas of support, designated for the purposes of the Cooperation Programme Interreg VA⁸ and covering: on the Polish side – West Pomeranian Voivodeship, and the two lands on the German side – Mecklenburg-Vorpommern and Brandenburg. In the article, a ‘desk research’ method as well as literature and document analyses were used. As a complementary method,

³ N. Varhove, *Regional Policy: A European Approach*, Avebury, Aldershot 1999, p. 122.

⁴ See generally C. Osękowski, H. Szczególna, *Pogranicze polsko-niemieckie w okresie transformacji (1989–1997)*, WSP, Zielona Góra 1999.

⁵ G. Gorzelak, *Granica polsko-niemiecka – od napięcia do współdziałania w ramach programu współpracy transgranicznej Unii Europejskiej*, in: *Nowe granice Unii Europejskiej – współpraca czy wykluczenie*, eds. G. Gorzelak, K. Krok, Wydawnictwo Naukowe Scholar, Warszawa 1996, p. 236.

⁶ Within the framework of sub-programme Phare CBC (Phare Cross-border Co-operation), a part of the Programme PHARE.

⁷ See M.Greta, *Euroregiony polskie w procesie integracji europejskiej oraz w przewyższeniu peryferyjności i dysproporcji regionalnych*, Wydawnictwo Uniwersytetu Łódzkiego, Łódź 2013, p. 221–225.

⁸ *Cooperation Programme Interreg VA Mecklenburg-Vorpommern/Brandenburg – Poland within the framework of the “European Territorial Cooperation” go of the European Regional Development Fund (ERDF)*, final project of 2 December 2014.

paper and pencil interviews with the representatives of the Pomeranian Euroregion were carried out.

Barriers to the cross-border cooperation in the northern part of the Polish-German borderland

According to the Madrid Convention, cross-border co-operation is any concerted action designed to reinforce and foster neighbourly relations between territorial communities or authorities within the jurisdiction of two or more states.⁹ The main purpose of cross-border cooperation is to wipe out barriers and limitations (both formal and mental) located on both sides of the border. It is about finding the way to solve problems together and to coexist in peace.¹⁰

Barriers to cross-border cooperation are such factors that have a negative impact on it. In this case, they act as the barriers limiting the social and economic development of the borderlands.¹¹ There are various classifications of barriers to cross-border cooperation that can be found in the literature concerned with this subject. With regard to their nature, they can be divided into, *inter alia*, formal and legal, institutional, infrastructural, financial, economic, social, or environmental.¹² It must not be forgotten that every border region is different, and is characterised by specific circumstances, hence the exact nature of the barriers to the cross-border cooperation should be identified precisely for the given area studied.

Based on the research performed, the most significant barriers that hinder and affect negatively the development of the northern part of the Polish-German borderland (Table 1) were singled out to the cross-border cooperation between West Pomeranian Voivodeship on one side, and Mecklenburg-Vorpommern/Brandenburg on the other side.

The barrier related to the unfavourable location of the areas studied has much to do with their peripherality. The problem of peripherality stems from the fact that the presence of the larger or smaller regional irregularities is the feature of every economic system.¹³ However, in the case of the Polish-German border, we deal with the largest asymmetry

⁹ European Outline Convention on Transfrontier Co-operation between Territorial Communities or Authorities, made in Madrid on 21 May 1980, O.J. 1993, no. 61.

¹⁰ K. Tomaszewski, *Regiony w procesie integracji europejskiej*, Wolters Kluwer, Kraków 2007, p. 112.

¹¹ L. Lewkowicz, *Euroregiony na pograniczu polsko-słowackim. Geneza i funkcjonowanie*, Wydawnictwo Uniwersytetu M. Curie-Skłodowskiej, Lublin 2013, p. 27.

¹² See S. Ciok, *Wpływ granicy i współpracy transgranicznej na rozwój lokalny i regionalny zachodnich obszarów przygranicznych*, in: *Rola granicy i współpracy transgranicznej w rozwoju regionalnym i lokalnym*, eds. A. Myrc, R. Szul, Wydawnictwo Europejskiego Instytutu Rozwoju Regionalnego i Lokalnego, Uniwersytet Warszawski, Warszawa 1999, p. 178–181.

¹³ A. Olechnicka, *Regiony periferyjne w gospodarce informacyjnej*, Centrum Europejskich Studiów Regionalnych i Lokalnych UW, Wydawnictwo Naukowe Scholar, Warszawa 2004, p. 54.

in the socio-economic development among all the internal borders of the EU.¹⁴ Additionally, it should be remembered that the regional disparities in the area studied do not only characterize the external system (namely the Polish-German borderland), but also the internal system (centre-periphery).¹⁵ In 2013, the GDP in West Pomeranian Voivodeship was approx. EUR 8.3 thousand per capita, which accounted for 84.6% of the Polish average. In the German districts, the GDP per capita ranged between EUR 16.4 thousand and EUR 22 thousand (which accounted for 50% and 70% of the federal average).¹⁶ As the Community's regional policy is being implemented, the regional disparities are gradually decreasing although they still linger.

Apparently, the barrier related to the location of the border areas substantially determines the economic limitations. As for the other important economic barriers to the development of the cross-border cooperation in the area studied, there are three aspects that are discussed. The first of them concerns the unfavourable changes in the labour market. They are mainly the consequences of the labour force migration, and the dropping numbers of the young and qualified staff. In West Pomeranian Voivodeship alone, 6.2% of the inhabitants stayed outside the country for more than three months in 2011. As compared with 2002, that share grew as much as four times.¹⁷ The second aspect is that of the unfavourable changes which have taken place in the structure of West Pomerania's and Vorpommern's economies in the last decades, particularly with regard to the collapse of the shipbuilding industry. This sector was the essential element of the maritime economy of both Poland and Germany, hence the effects of these changes will continue to be experienced in the area concerned for a long period to come.

Negative demographic changes are considered another type of the significant barriers to the cross-border cooperation in the northern part of the Polish-German borderland. The area concerned has a population of 2.9 million, of which 1.7 million live on the Polish side.¹⁸ The population decline and ageing is larger on the German side. It is estimated that the number of the inhabitants of the German border area studied will have fallen by approx. 15% by 2030, as compared to 2010. This trend will be accompanied by the in-

¹⁴ J.W. Scott, K. Collins, *Including transboundary regionalism in asymmetric situations: The case of the German-Polish border*, "Journal of Borderlands Studies" 1997, vol. 12, no. 1/2, p. 97–121; ESPON, *Atlas. Mapping the structure of the European territory*, European Spatial Planning Observation Network, Bonn 2006.

¹⁵ See, e.g., A. Malkowski, *Wschodnia granica Polski. Od Peripherii i izolacji do współdziałania*, in: *Polityka ekonomiczna*, eds. J. Sokołowski, G. Węgrzyn, Prace Naukowe UW we Wrocławiu no. 307, Wrocław 2013, p. 364–366.

¹⁶ Program Współpracy INTERREG VA..., p. 8.

¹⁷ M. Matkowska, *Emigracja z województwa zachodniopomorskiego w świetle Narodowego Spisu Powszechnego 2011 roku*, in: *Gospodarka regionalna i międzynarodowa*, vol. 2, eds. B. Kryk, H. Nakonieczna-Kisiel, Studia i Prace Wydziału Nauk Ekonomicznych i Zarządzania no. 33, Wydawnictwo Naukowe Uniwersytetu Szczecińskiego, Szczecin 2013, p. 148.

¹⁸ Data for 2012 according to Eurostat.

creasing shares of elderly people. Almost 40% of the German population living in the area studied will be over 65 in 2030.¹⁹ As for West Pomeranian Voivodeship, the population projection for 2030 estimates a fall of 1.8%, as compared to 2010.²⁰

Table 1. Barriers to the cross-border cooperation in the northern part of the Polish-German borderland

Type of barrier	Areas with limitations
Location barrier	peripheral location of the Polish border area and the German border area regional disparities
Economic barriers	unfavourable changes in the labour market structural transformations in the region's economy unfavourable structure of businesses
Social barriers	depopulation increasing share of elderly people insufficient progress in developing and implementing shared educational objectives
Infrastructural barriers	the maritime hub within the Trans-European Transport Network has an insufficient number of cross-border connections
No feedback: science – research institutes – economy (practice)	the available potential of higher education institutions and research institutes is not utilized by the economy to a sufficient extent
Language barrier	the level of command of the neighbour's language is insufficient for fluent communication
Historical and cultural barriers	lack of knowledge of the history and mentality, as well as a sceptical approach and prejudice on both sides of the Polish-German border
Legal and administrative barriers	insufficient knowledge of the structure of the administration and the administrative culture of the neighbour different legal conditions
Financial barriers	financial problems of the local governments that hinder the long-term cross-border cooperation
Environmental barriers	conflicts between different forms of tourism and the need to protect the environment and nature
No leader	Szczecin, predestined to the leader's role, has not consolidated its position in the Polish-German borderland so far

Source: the author's own study on the basis of: *Transgraniczna Koncepcja Rozwoju i Działania Euroregionu Pomorza na lata 2014–2020. Aktualizacja*, the Association of the Polish Municipalities in the Pomerania Euroregion – Kommunal gemeinschaft Europaregion Pomerania e. V., Szczecin–Löcknitz 2009, p. 9, 54; *Program Współpracy INTERREG VA...*, p. 7–14; P. Bartnik, *Euroregionalny wymiar EUWT*, w: *Nasze pogranicze – między wizją a praktyką*, Post-conference materials, Szczecin 2011, p. 39.

Another of the barriers identified is related to the communication infrastructure. The sea harbours (in Szczecin, Świnoujście, Police, and Saßnitz), as well as the airports (in Heringsdorf and Szczecin-Goleniów), which are situated within the borderland con-

¹⁹ *Transgraniczna Koncepcja...*, p. 6–7.

²⁰ Author's own calculations based on: *Prognoza ludności na lata 2014–20150 – województwa*, GUS, <http://stat.gov.pl/obszary-tematyczne/ludnosc/prognoza-ludnosci/prognoza-ludnosci-na-lata-2014-2050-opracowana-2014-r-1,5.html>.

cerned, are expected to play a significant role in building the Trans-European Transport Network. The network is supposed to provide the access to all regions of the European Union, including the peripheral and the most distant ones. However, the following (and more) infrastructural problems have been indicated within the area in question: 1) too few, low quality, and hardly attractive cross-border railway connections; 2) the presence of natural barriers to the development of the local road network (bodies of water and rivers along the border); 3) the necessity of renovating and eliminating cross-border bottlenecks; 4) the necessity of ensuring better cross-border connections with the A20/A11 motorway; 5) difficulties in providing and maintaining the public transport offer.

The barrier related to the road infrastructure also hinders the cross-border cooperation between enterprises. The significance of the road transport is particularly noticeable when looking at the investment locations chosen by German businesses. German corporations clearly favour locating their plants near motorway hubs (e.g. Poznań, Wrocław), which is especially true of the automotive industry.²¹ Therefore, Szczecin is omitted in this respect. This is confirmed by the statistical data concerning direct investments in Poland. Germany is Poland's third largest investor, with its share in foreign capital amounting to 16.9% in 2012. Polish voivodeships' proximity to the Polish-German border is not the major criterion when it comes to selecting locations for German investments. In 2012, the largest number of German investments went to Masovian Voivodeship (35.8%). West Pomeranian Voivodeship, which is directly adjacent to the border, attracted even less investment (merely 2.7%) than the distant Pomeranian Voivodeship (3.4%).²²

Moreover, it is indicated in the strategic documents for the area studied that the available potential of the higher education institutions and the research institutes is not utilized by the economy to a sufficient extent. This may in turn hamper the development of the innovative processes, and determine the region's lower competitiveness.²³ Only innovative regions can compete with others successfully. Innovation, in turn, depends on the skills and the capacities of the public and private sector entities to produce innovation, and on the efficiency of the region's technology transfer system.²⁴ Technopark Pomerania, opened in March 2015 in Szczecin, is certainly one answer to that barrier, as its objective is to support the development of innovative entrepreneurship.

²¹ *Współpraca gospodarcza Polska–Niemcy*, eds. B. Wyżnikiewicz et al., Instytut Badan nad Gospodarką Rynkową, Warszawa 2014, p. 30.

²² Ibidem, p. 23.

²³ Cf. A. Malkowska, A. Malkowski, *Konkurencyjność obszarów periferyjnych na przykładzie pogranicza polsko-niemieckiego*, "Journal of Agribusiness and Rural Development" 2011, no. 2 (20), Wydawnictwo Uniwersytetu Przyrodniczego w Poznaniu, p. 55–63.

²⁴ See generally J. Chądzyński, A. Nowakowska, Z. Przygodzki, *Region i jego rozwój w warunkach globalizacji*, CeDeWu, Warszawa 2007, p. 142–148.

Nevertheless, it should be highlighted that research and development can be also carried out by enterprises on their own. Unfortunately, the area concerned is dominated by micro and small businesses, which do not have the required capital and resources to do it. Besides, it has been indicated that the firms operating in this part of the borderland analysed are hardly orientated towards the so-called sunrise industries, and that the area is experiencing a deficit of the cross-border transfer of knowledge and innovation. As it comes to the cooperation between enterprises in respect of technology, the following fields should be indicated: plasma physics, biotechnology, and energy technology.²⁵

Language is still one of the problems encountered in this area.²⁶ The language barrier makes joint projects more difficult, and is a considerable obstacle to the local community integration. However, it is worth noting that the share of the pupils and students learning German amounts to 63% in West Pomeranian Voivodeship (while the Polish average is 46%), which places the region in the second position in Poland (behind Lubuskie Voivodeship with its share of 67%).²⁷

The activities aimed at bringing the cultures together and getting to know the others' identity and customs are yet another aspect of the cross-border cooperation. However, their purpose is not to eliminate the differences, but to facilitate mutual understanding and the establishment of good social contacts.²⁸ In the area concerned, this is still a difficult job to do, as the region was one of those that suffered most in terms of the destruction of the regional identity resulting from the post-1945 border shifts, and from the experiences of communism which rejected the integration between the societies. Therefore, the process of building the sociocultural identity is not yet complete here.²⁹

Administrative and legal barriers are considered to be essential obstacles to the cross-border cooperation. Here, the following limitations are discussed: long decision-making procedures (at all levels: EU, governmental, or voivodeship/land), or the necessity to invest a huge administrative effort while completing common projects. Another problem lies in how Polish and German entities work together – they meet and discuss issues, but in their thinking they often stop at the 'border'.³⁰

²⁵ See *Transgraniczna Koncepcja...*, p. 54.

²⁶ Cf. A. Greta, *Euroregiony polskie...*, p. 222–225.

²⁷ A. Braunek, *Powszechność nauczania języków obcych w roku szkolnym 2011/2012*, Ośrodek Rozwoju Edukacji, Warszawa 2013, p. 27, 34.

²⁸ W. Malendowski, M. Ratajczak, *Euroregiony. Polski krok do integracji*, Alta 2, Wrocław 1998, p. 39.

²⁹ C. Trosiak, *Zagadnienie tworzenia się tożsamości regionalnej na Ziemiach Zachodnich i Północnych – przyzyczek do dyskusji*, in: *Pogranicze polsko-niemieckie po roku 2004. Nowa jakość sąsiedztwa?*, eds. J. Jańczak, M. Musiał-Karg, Wydawnictwo A. Marszałek, Toruń 2009, p. 23, 25.

³⁰ P. Bartnik, *Euroregionalny...*, p. 39.

The cooperation in the northern Polish-German borderland is also hampered by financial barriers. The level of affluence³¹ is the basic problem in the cross-border cooperation, as it determines the so-called own contribution of the entities, mainly local governments, which is required to be carried out for EU projects.

In the event of environmental barriers in the area concerned, the attention is drawn to the potential conflicts between the development of tourism and the purposes of environmental protection. Tourism is one of the main directions of the development of the Polish-German borderland area.³² Therefore, in the years 2014–2020, the emphasis is to be put on supporting the tourism based on the cultural and the natural heritage.

The last but not least barrier to the cross-border cooperation in the area analysed herein is the lack of leadership. Leadership is the important element of the majority of processes. Szczecin is predestined to the leader's role. Nevertheless, the efforts to make Szczecin the metropolis development leader for the Polish-German border area have been fruitless so far.³³ It is indicated that Szczecin must pursue the consolidation of its position as the centre of the cross-border area, which will be in the interests of the broadly-defined development of the entire area of the northern Polish-German borderland.³⁴

Directions of the cross-border cooperation in the northern part of the Polish-German borderland in 2014–2020

The identification and the awareness of the existing barriers should be of crucial importance from the point of view of programming the directions of the cross-border cooperation and the funds for their implementation. According to Interreg VA, the co-operation in the Polish-German borderland between 2014 and 2020, between West Pomeranian Voivodeship and Mecklenburg-Vorpommern/Brandenburg is expected to focus on four strategic domains: cross-border cooperation, education, transport and mobility, and nature and culture. A total of EUR 157 million has been earmarked for those purposes, of which the most (32% each) for the priorities I and IV (Table 2).

The objective of the ‘cross-border cooperation’ priority is to “enhance institutional capacity of public authorities and stakeholders and efficient public administration by promoting legal and administrative cooperation and cooperation between citizens and institutions.”³⁵ Joint

³¹ K. Szmigiel-Rawska, S. Dołzbłasz, *Trwałość współpracy przygranicznej*, CeDeWu, Warszawa 2012, p. 47.

³² See A. Malkowska, *Program INTERREG IVA jako instrument wspierania turystyki w Województwie Zachodniopomorskim*, in: *Polityka ekonomiczna*, eds. J. Sokołowski, A. Żabiński, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, no. 348, Wrocław 2014, p. 181–189.

³³ P. Bartnik, *Euroregionalny...,* p. 39.

³⁴ *Transgraniczna Koncepcja...,* p. 22.

³⁵ Cooperation Programme INTERREG VA..., p. 73.

actions should deepen and broaden the scope of the cross-border structures of the cooperation and networking. The objective of the networking is to determine, *inter alia*, the development of Szczecin Metropolitan Area, the development of the common economy and the labour market area, and the expansion of the cross-border educational networks.

Table 2. Division of funds under the Cooperation Programme Interreg VA Mecklenburg-Vorpommern/Brandenburg-Poland for the years 2014–2020

Priority axis	UE support (EUR mn)	National contribution (EUR mn)	General subsidy	
			(EUR mn)	(%)
Cross-border cooperation	42.88	7.57	50.45	32
Education	13.40	2.36	15.76	10
Transport and mobility	26.80	4.73	31.53	20
Nature and culture	42.88	7.57	50.45	32
Technical support	8.04	1.42	9.46	6
Total	134.0	23.65	157.65	100

Source: author's own study on the basis of Cooperation Programme INTERREG VA..., p. 73.

Within the second strategic domain entitled ‘education’, the actions are focused on “investing in education, training and vocational training for skills and lifelong learning.”³⁶ This priority addresses directly the border area inhabitants. Its purpose is to develop human resources by the community acquiring new competences or language skills.

“Promoting sustainable transport and removing bottlenecks in the key network infrastructure”³⁷ is the objective of the third strategic domain, namely ’transport and mobility’. The cross-border cooperation within the framework of this priority is expected to contribute to the improvement of the quality of the connections within the Trans-European Transport Network in the region, and to the development of the cross-border transport systems, while taking into account the demographic and spatial structure.

“Preservation and protection of the environment, as well as promoting effective resource management”³⁸ is the objective of the fourth strategic domain ‘nature and culture’ within the Programme Interreg VA. It is in protecting, promoting, and developing the natural and cultural heritage where the opportunity is seen for strengthening the identity of the inhabitants of the region, and for the development of tourism in the Polish-German borderland.

³⁶ Ibidem.

³⁷ Ibidem.

³⁸ Ibidem.

Summary

After over two decades of the cross-border cooperation in the northern part of the Polish-German borderland, the barriers to joint operations still exist there, thereby negatively affecting the socioeconomic development of that area. Based on the literature analyses, the conclusion can be drawn that the nature of those barriers and their impact have been changing in time. Assessing the ‘strength’ of the particular factors is a difficult job, nevertheless, the interviewees put a very strong emphasis on the limitations with regard to such aspects as language, leadership, the affluence of the local governments, and innovation. Therefore, these barriers should currently be considered as the largest from the point of view of the cross-border cooperation and its effect on the development of the northern part of the Polish-German borderland.

The barriers that have been singled out, as well as the limitations related to them, are found in various fields of the cooperation. It is essential that they be eliminated, if that is possible, in the first place, or that their negative effects be mitigated. This should be facilitated by the funds allocated under the Cooperation Programme Interreg VA. The most important directions set by this programme for the years 2014–2020 are: economic, social, legal, and administrative cooperation, building Szczecin Metropolitan Area, the protection of the environment, as well as the historical and the cultural heritage, tourism, communication infrastructure, science and higher education, and research and development. It appears that these directions of the cross-border cooperation in the area concerned have been marked out correctly, as they are in correlation with the barriers identified. Hence, one should expect that with the completion of the joint Polish-German projects under Interreg VA, the negative effects of the existing barriers, at least partially, will be eliminated.

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Abstract

The purpose of this article is to identify the barriers to the cross-border cooperation in the northern part of the Polish-German borderland at the threshold of the new programming period 2014–2020. Territorially, the research covers: West Pomeranian Voivodeship on the Polish side, and two lands on the German side – Mecklenburg-Vorpommern and Brandenburg. Based on the analysis of the literature and the strategic documents, as well as on the paper and pencil interviews carried out by the author, an attempt is made herein to indicate the largest barriers. Also, the article points to the directions of the cross-border cooperation within the area concerned in the period 2014–2020 that are derived from the Cooperation Programme Interreg VA.

Bariery i kierunki współpracy transgranicznej w północnej części pogranicza polsko-niemieckiego

Celem artykułu jest identyfikacja barier współpracy transgranicznej w północnej części pogranicza polsko-niemieckiego, u progu nowego okresu programowania 2014–2020. Zakres terytorialny badań wyznacza: po polskiej stronie województwo zachodniopomorskie, a po niemieckiej dwa landy: Meklemburgia-Pomorze Przednie oraz Brandenburgia. Na podstawie analizy literatury i dokumentów strategicznych oraz przeprowadzonych wywiadów bezpośrednich podjęto próbę wskazania, jakie bariery są największe. W artykule wskazano też kierunki współpracy transgranicznej na badanym obszarze w latach 2014–2020, które wynikają z Programu Współpracy Interreg VA.

Harald Zschiedrich*

Stand und Perspektiven Ausländischer Direktinvestitionen (ADI) in den Wirtschaften Mittelosteuropas

Schlüsselworte: Ausländische Direktinvestitionen, internationale und globale Wertschöpfungskette , Regional Cluster, EU-Ost-Erweiterung, Internationale Arbeitsteilung

Keywords: Foreign Direct Investment, International and Global value added chain, Regional Cluster, EU-Eastern-Enlargement, International division of labour

Słowa kluczowe: BIZ, międzynarodowe łańcuchy produkcji, klastry regionalne, poszerzenie UE i międzynarodowy podział pracy

Einführung

Die ADI waren und sind ein wesentlicher Bestandteil der Entwicklung in den Wirtschaften der neuen EU-Mitgliedsländer. Dies zeigte sich nicht nur in Tschechien, Ungarn, der Slowakei, sondern vor allem aber in Polen: „Poland’s growth has been based primarily on dynamic exports, strong internal demand, productivity improvements, foreign direct investment (FDI), and the inflow of EU funds. This growth was supported by the buoyant demographics of the 1980s baby boom, as well as a stable banking system. Now, however the environment has changed. Some of the fundamentals, including the volume of FDI, annual productivity, and export growth, are slowing, while others, such as the flow of EU funds, will likely narrow after 2020.“¹

Auch in Zukunft bleiben die mittelosteuropäischen Wirtschaften wichtige Standorte für den Einkauf, die Fertigung und den Absatz von Produkten aus internationalen

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¹ Vgl. Mc Kinsey & Germany: *Poland 2025; Europe’s new growth engine*, Jan. 2015, S. 2.

Unternehmen. (z.B. MTU München in Rzeszow, Mc Kinsey knowledge center in Wroclaw, Shell in Krakow, IBM in Katowice und Wroclaw, etc.)

Wie auch diese Beispiele zeigen, investieren die westlichen Firmen immer mehr in den Dienstleistungssektor. (business service) Schon heute liegt Polen weltweit auf dem dritten Platz beim Offshoring von Business Services; gleich hinter Indien und China: „Almost half of all the FDI in Poland’s outsourcing industry has come from banks, insurance and technology companies – 99% of all outsourced operations serve western European customers (...). Simple tasks may well be going to India, but complex business is coming to CEE, and Poland especially.“²

Somit wird deutlich, dass in den letzten Jahren ein deutlicher Wandel mit Blick auf die Zielsektoren der FDI stattgefunden hat. Genauso wichtig ist jedoch der Umstand, dass die CEE-Locations ihr ausschließliches Image als Billiglohnstandorte verloren haben, denn der sich heute vollziehende Übergang von einer rein nationalen zu einer globalen Wertschöpfungskette erhöht die internationale Wettbewerbsfähigkeit vor allem durch die Aktivitäten der Tochtergesellschaften, durch Offshoring oder durch den Einkauf von Zwischenprodukten in den MOE-Ländern.

Entwicklungstrends von ADI in Mittelosteuropa

Wie die Wirtschaftsgeschichte klar zeigt, sind ausländischen Direktinvestitionen in Mittelosteuropa kein Phänomen, das wir erst mit Beginn der Transformationsperiode in dieser Region betrachten können. So können wir schon lange vorher Direktinvestitionen in dieser Region registrieren. (vgl. Tabelle 1)

Tabelle 1. FDI in Ostmitteleuropa in der Welt (Bestände in %) im Zeitraum 1914–2002

	1914	1938	1963	1990	2002
Ostmittel- und Osteuropa	9,9	1,6	–	0,1 ^a	3,1 ^a
Westeuropa	7,8	7,4	22,9	40,8	41,6
USA	10,3	7,4	13,9	20,3	20,4
Kanada	5,7	9,4	23,7	5,8	3,0
Japan	0,2	0,4	0,2	0,5	1,0
Australien, Südafrika	3,2	8,0	6,6	4,9 ^b	2,8 ^b
Entwicklungslander	62,8	65,7	32,3	27,6	28,0

Quelle: Willkommene Investoren oder nationaler Ausverkauf? – Ausländische Direktinvestitionen in Ostmitteleuropa, Hrsg J. Günther, D. Jajesniak-Quast, Berlin 2006, BWV, S. 39.

² Vgl Cost focused business a path for Poland, „Financial Times“, 23.01.2015, S. 16.

Ein gemeinsamer Wesenszug der Direktinvestitionen bis in die jüngste Vergangenheit hin scheint die Tatsache zu sein, dass sie mitunter als etwas „vorbelastet“ in den Augen der Empfänger in den mittelosteuropäischen Ländern galten, was sich in Ägsten vor „Fremdbestimmung“ und Verdrängung lokaler Firmen vor allem in den Jahren der marktwirtschaftlichen Transformation zeigte. (zum Beispiel in Polen) Gleichzeitig hat sich andererseits auch die Erkenntnis gefestigt, dass die Direktinvestitionen zu einem ganz wichtiger Faktor in der makro- und mikroökonomischen Entwicklung dieser mittelosteuropäischen Staaten geworden sind.

Allerdings bleibt die ökonomische Bewertung der Effekte von Direktinvestitionen bis heute nicht unumstritten (vgl. Zschiedrich, H. 2007; Nummenkamp P. /2005 u. Hunya G. 2010). Unbestritten bleibt der positive Beitrag zu einer höheren Produktivität in den einheimischen Unternehmen, in die ausländische Direktinvestitionen geflossen sind - wie z.B. u.a. Skoda in der CR, Audi in Györ (HU), Daimler (Mercedes) in Kecskemet (HU), Beiersdorf: Polska Nivea in Poznan oder ABB, General Electric, Motorola nach Krakau (Polen) und MTU-München nach Rzeszow (Polen), um nur einige zu nennen. Das Gleiche gilt für die positive Rolle der ausländischen Direktinvestitionen für die Lohnentwicklung, den Ausbau der Exportpotentiale (so entfallen ca. 10% der gesamten tschechischen Exporte auf diverse Skoda-Modelle) und den Ausbau des Qualifikationsniveaus der Arbeitskräfte in einzelnen Regionen Mittelosteuropas, in die die ausländischen Direktinvestitionen geflossen sind. (Siehe: Aufbau umfangreicher Ausbildungskapazitäten durch Daimler in der ungarischen Region Kecskemet in Vorbereitung des Starts der Fertigung 2012). Nicht so positiv sind die Einflüsse von FDI auf den Abbau regionaler Ungleichgewichte in diesen Ländern gewesen (Zschiedrich, H. 2007), die sich eher in Folge der FDI-Zuflüsse noch vergrößerten. Analoges gilt für die Leistungsbilanzen, die sich im Zuge zunehmender Importe negativ entwickelten. Damit in Verbindung steht die noch nicht voll gelungene Einbindung lokaler / regional gebundener Firmen aus den MOEL in die internationalen Produktionssysteme bzw. Wertschöpfungsketten multi- und transnationaler Unternehmen, wobei ein positiver Trend erkennbar ist, wenn man z.B. die Erfahrungen Ungarns in Betracht zieht: „In den letzten Jahren lässt sich einerseits eine zunehmende Einbettung bestimmter Sektoren in die globalen Produktions- und Handelsketten beobachten, während sich andererseits die Zusammenarbeit mit einheimischen und ausländischen klein- und mittleren Unternehmen, die Zulieferer der großen sind und sich teilweise selbst exportfähig erweisen, verstärkt. Ergänzt wird dieses Bild durch die grenzüberschreitenden Aktivitäten mancher regionalen multinationalen Unternehmen, wie MOL oder OTP in Ungarn, die tschechische CEZ oder ausgewählte polnische und slowakische Firmen.“³

³ Andras Inotai, *Auf und ab - Die Wirtschaftslage in den Donauländern*, IDM-Reihe / Institut des Donauraumes / Sonderheft 2, 2011, S. 13.

Ohne wettbewerbsfähige einheimische Zuliefer-Unternehmen können die vielfach in der Literatur diskutierten positiven Wirkungen der FDI kaum zur Entfaltung kommen. Was schließlich die Wirkungen auf die Arbeitsmärkte in MOE betrifft, so können sich ausgehend von den Motiven der konkreten Formen (gemeint sind Greenfield - bzw. Brownfield Investments) unterschiedliche Effekte ergeben: „Obwohl die international operierenden Unternehmen häufig eine klare Präferenz für die Form der Merger & Acquisition haben, kann der Nutzen dieser Investitionen für die Empfängerländer geringer sein, weil er mit der Verdrängung nationaler Firmen vom nationalen Markt verbunden sein kann. („Crowding out effect“) (...). Markteintritte durch M&A generierten nicht immer einen Zuwachs an Beschäftigten - im Vergleich zu den positiven Wirkungen der Greenfield Investments, weil damit in der Regel keine neuen Produktionskapazitäten einhergingen.“⁴

Insgesamt hat es eine positive Entwicklung der FDI sowohl bereits vor, aber auch nach dem EU-Beitritt 2004 der MOE-Wirtschaften gegeben – wenn auch in unterschiedlichem Maße von Land zu Land. Die Tabelle 2 veranschaulicht deutlich, dass Höchststände in einigen Ländern schon im Vorfeld des EU-Beitritts erzielt werden konnten (Czech Republic, Ungarn). Bei anderen MOE-Wirtschaften kam es zu wesentlichen Steigerungen der FDI-Zuflüsse erst in den Jahren nach dem EU-Beitritt 2004. (z.B. Polen, Slowakei, etc.)

Tabelle 2. FDI-Zuflüsse vor und nach dem EU-Beitritt im Jahr 2004, FDI inflow, EUR Million: 2001–2009

	2001	2002	2003	2004	2005	2006	2007	2008	2009
Bulgaria	903	980	1851	2736	3152	6222	9052	6697	3213
Czech Republic	6296	9012	1863	4007	9374	4355	7634	4415	1965
Estonia	603	307	822	771	2307	1432	1998	1317	1204
Hungary	4391	3185	1888	3633	6172	5609	3956	4752	1021
Latvia	148	269	271	513	568	1326	1698	863	52
Lithuania	499	772	160	623	826	1448	1473	1223	190
Poland	6372	4371	4067	10237	7112	12711	15902	9601	8251
Romania	1294	1212	1946	5183	5213	9061	7250	9496	4556
Slovakia	1768	4397	1914	2441	1952	3733	2382	2323	-36
Slovenia	412	1722	271	665	473	513	1106	1313	-48
NMS-10	22686	26227	15051	30809	37148	46410	52451	42001	20367

Quelle: Gabor Hunya: *FDI in the CEECs Hit Hard by the Global Crisis*, in: wiiw-Database on FDI in Central, East and Southeast Europe, Vienna, May 2010, S. 22.

⁴ Vgl. H. Zschiedrich, *Ausländische Direktinvestitionen und Regionale Industriecluster in MOE*, 2007, München, S. 61–62.

In diesem Zeitraum gab es auch erhebliche regionale Umverteilungen der FDI-Zuflüsse zwischen einzelnen Ländern in MOE. So wurden beispielsweise noch 2005 ca. 50% der neuen Zuflüsse in den 8 neuen Kernländern in MOE registriert, während es 2006 nur noch 36% waren. Dagegen flossen nach Südosteuropa (Rumänien, Bulgarien, Kroatien) 27% und in die EU – Staaten 36%.

Ein Sonderfall in diesem Kontext einer Bestandsaufnahme der FDI-Zuflüsse in die „Transition economies“ sind dabei die Balkanländer. (Albanien, Bosnien-Herzegowina, Bulgarien, Kroatien, Mazedonien, Montenegro, Rumänien und Serbien) Spezielle Untersuchungen haben gezeigt, dass die Länder im Westbalkan wesentlich geringere FDI-Zuflüsse erhielten - im Vgl. zu anderen Transformationsländern. Mit anderen Worten: „Foreign Investors arrived later to most SEE than to CEE and the inflow of FDI to this region in the 1990s was low. The service sector (banking, IT, trade) accounted for the largest part of inward FDI stock in all seven SEE-countries, on average 62% of the total in the SEE region, but with substantial variations among countries.“⁵

Die Transformationsforschung hat insgesamt drei Erklärungen für das relativ niedrige Niveau der FDI-Zuflüsse in die Länder des Westbalkan:⁶

- a) Die geringere Größe der Wirtschaften und Märkte im Vgl. zu anderen CEE-Wirtschaften;
- b) Die Fragmentierung der Region;
- c) Die institutionelle Unterstützung war nicht so stark wie in anderen MOE-Ländern.

Heute haben sich die meisten CEE-Wirtschaften von der weltweiten Finanz- und Wirtschaftskrise weitgehend erholt. (2008–2010) Die Exporte entwickelten sich sogar schneller als vor der Krise, andererseits wurde bei der Industrieproduktion in einigen MOEL das Vorkrisenniveau nicht sofort erreicht. Erschwerend kam hinzu, dass die Märkte in der Eurozone, die zu den größten Absatzmärkten der MOEL gehören, langsam wuchsen. (2011–2014) Dennoch blieb und bleibt Ost- und Mitteleuropa ein wichtiges Ziel für ausländische Investoren. So hat sich z.B. die Anzahl neuer Greenfieldprojekte nach der Krise (2011/12) deutlich erhöht, wobei damit jedoch weniger FDI verknüpft waren als vorher. Die wichtigsten EU-Herkunftsländer bei FDI blieben und bleiben die Niederlande, Deutschland und Österreich, wobei für deutsche Unternehmen immer mehr China als Zielregion Nr. 1 neben anderen Ländern (Singapur, Indonesien, Vietnam, Türkei, Mexiko, Brasilien) in den Mittelpunkt rückt.⁷

⁵ S. Estin, M. Uvalic, *FDI into transition economies are the Balkans different?*, in: *Economies of Transition*, 2014, vol. 22 (2), S. 281–312.

⁶ Vgl. ibidem, S. 309.

⁷ Vgl. *Das Kapital kehrt zurück: ADI legen zu, Investoren mit weniger Gewinnen*, in: *Ost-West-Contact*, Berlin 2011, H. 7, S. 17–19.

Regionale Cluster als Magnet für ADI in Mittelosteuropa

Die Öffnung der Märkte sowie der damit verbundene Abbau von tarifären und nicht-tarifären Handelshemmnissen waren in den Jahren der Transformation wichtig, um zunehmende Zuflüsse von FDI in die mittelosteuropäischen Wirtschaften zu generieren.

Heute und in Zukunft wird dies allein nicht mehr ausreichen, um ausländische Direktinvestitionen anzuziehen. Neben einem investitionsfreundlichen, wirtschaftlichen und dem politischen Klima sowie der Entwicklung international wettbewerbsfähiger KMUs erweisen sich regionale Produktion- und Dienstleistungscluster als ein Dreh- und Angelpunkt: „There is a need to develop attractive configurations of locational advantages and value added chains -H.Z.) Competition is no longer between nations, but between strongly networked regions, so-called Clusters.“⁸

Welche Eigenschaften/Merkmale sind es im Einzelnen, die regionale Produktions- bzw. Dienstleistungscluster heute so begehrte machen für die Unternehmen im Allgemeinen und die ausländischen Investoren im Besonderen?

Cluster werden meist als ein regionales Konzept begriffen. Es handelt sich hierbei um eine Ballung komplementärer Industriebranchen und unterstützender Institutionen, die in einer Wertschöpfungskette miteinander Synergieeffekte erzeugen - durch vielfältige Absatz-, Arbeitsmarkt- und Lernbeziehungen.

Clusterkonzepte sind besonders für kleine und mittlere Unternehmen interessant, da sie aufgrund begrenzter eigener Ressourcen von diesen Synergieeffekten besonders profitieren und ihre Innovationskraft stärken können. Sie erhalten nicht nur Anregungen zur Entwicklung neuer Produkte und Technologien, sondern darüber hinaus auch Gelegenheiten, internationale Marktchancen zu ergreifen und Partnerschaften aufzubauen.

Wichtiger ist also eine starke räumliche Konzentration branchenverwandter Industrie- und Dienstleistungsunternehmen: „Clusters are a concentration of firms in one of our few industries, benefiting from synergies created by a dense network of competitors, buyers and suppliers. Clusters comprise demanding buyers, specialized suppliers, sophisticated human resources, finance and well-developed support institutions.“⁹

Von zentraler Bedeutung hat sich dabei auch für die Clusterbildung in MOE der von M. Porter entwickelte Ansatz erwiesen: „Cluster sind eine Organisationsform von Industrien, die höhere Produktivität und mehr Innovationen erzeugen als räumlich weiter aufgefächerte Strukturen. In einem Cluster stehen sich auf relativ begrenztem Raum verschiedene Unternehmen und Institutionen gegenüber, die alle auf den Wettbewerb

⁸ J. Kluge (Mc Kinsey), *Cluster on the rise as European's border fall*, in: Prop Europe, 2003, Düsseldorf, S. 75.

⁹ Vgl. World Investment Report, Genf 2002, S. XIX.

einwirken: Hersteller, Zulieferer, Dienstleistungsanbieter, Universitäten und andere Ausbildungsstätten (z.B. Fachhochschulen).¹⁰

Für den Bezug zu den ausländischen Direktinvestitionen ist vor allem der Zusammenhang mit den international verflochtenen Wertschöpfungsketten der Unternehmen wichtig. Nach M. Porter wird danach unter einer Wertschöpfungskette ein branchenübergreifender Zusammenhang von Unternehmen verstanden, die an der Herstellung eines bestimmten Produktes oder einer Dienstleistung arbeitsteilig beteiligt sind. Dabei ist es heute üblich, dass – auch unter Einbeziehung mittelosteuropäischer Firmen – die Wertschöpfungskette mit ihren einzelnen Gliedern über eine Vielzahl von Unternehmen an unterschiedlichen Standorten in unterschiedlichen Ländern/Regionen verteilt ist, wobei zwischen ‚Clusterkern‘ (Kernkompetenzen) und ‚Clusterumfeld‘ (Zulieferfirmen, Institutionen, etc.) zu unterscheiden ist. Somit liegt heute ein regionales Cluster vor, wenn die Funktionen einer Wertschöpfungskette über eine Vielzahl von Unternehmen und anderer Organisationen verteilt und zahlreich innerhalb einer bestimmten Region vertreten sind, sowie die Akteure intensive Austausch- und Kommunikationsbeziehungen unterhalten.

Die bisherigen Erfahrungen in Mittelosteuropa bei Automobilclustern (Tschechien; Mlada Boleslav; Györ/Kecskemet in Ungarn; Peugot in Kolin; VW/Porsche-Bratislava oder Renault: Pitesti in Rumänien) haben eindrucksvoll bestätigt, dass die in Cluster eingebundenen Firmen aus MOE größere Erfolgsaussichten haben und international wettbewerbsfähiger sind als andere einheimische Firmen. (vgl. Fallbeispiel 1)

Fallbeispiel 1:

Das mittelosteuropäische Automobilcluster – Ziel von FDI.:

- Charakteristisch ist, dass im Zentrum der einzelnen regionalen Automobilcluster in MOE jeweils ein westliches Großunternehmen steht, dessen Investitionen und Technologie – sowie Human Ressources-Transfers die Grundlage der Clusterbildung sind: Mlada Boleslav) Volkswagen; Trnava (SK) – Volkswagen, Bratislava – VW/Porsche; Hyundai / KIA: Zilina (SK); Suzuki: Esztergom (HU); Opel: Gliwice (Polen); Audi: Györ (HU), Mercedes (Daimler): Kecskemet (HU) und Renault (Dacia) in Pitesti (RU), wobei Renault 2013 mit 290000 die meisten Neuwagen (23% mehr als im Vorjahr) verkauft!
- Hinzukommen lokale Produktionen internationaler Marken in Russland wie z.B. BMW, Ford, Hyundai, KiA, Volkswagen (Kaluga), GM und Renault, in deren Ergebnis 4 russische PKW-Automobilcluster entstanden;

¹⁰ M. Porter, *Erfahrungen aus Clusterstudien in den USA*, in: *Cluster-McK-Wissen*, Mc Kinsey Company, Hamburg 2002, S. 21.

- c) Jeder fünfte im Ausland gefertigte PKW (2013) mit deutschem Markenzeichen hatte seinen Standort in MOE. Die Slowakei hat die höchste Pro-Kopf PKW-Produktion weltweit!
- d) Insgesamt produzierte die MOE Region 2013 1,5 Mio. PKW.

In der Zukunft werden solche übergreifenden Firmenkooperationen zwischen den MOE-Unternehmen und den multinationalen Unternehmen immer wichtiger. Dies gilt auch für die Verflechtungen zwischen Wirtschaft und Wissenschaft in MOE, wie man das am Beispiel des ‘knowledge-based Cluster’ in Krakau (Polen) beobachten kann:

Fallbeispiel 2:

Das knowledge-based Cluster in Krakow:

- a) Aufbau eines Kompetenzzentrums des deutschen Großanlagenbauers Lurgi für Methanol-, Wasserstoff-, und Bio-Ethanol Anlagen;
- b) Krakau auf dem Weg zu einem FuE-Mekka internationaler Großunternehmen, zu einer Denkfabrik für komplexe Konstruktions- und Entwicklungsleistungen;
- c) 10 internationale Unternehmen haben eigene FuE-Zentren, wie z.B.: Motorola, IBM, ABB, Delphi und Google (Programmierer von Suchmaschinen);
- d) Typisch für dieses wissensbasierte Cluster Krakow ist das enge Zusammenwirken von Universitäten, technischen Instituten, Großunternehmen und Zulieferunternehmen (ca. 55 Tausend Studenten erwerben pro Jahr einen technischen/ naturwissenschaftlichen Abschluss);
- e) Besseres Angebot an FuE-Ingenieuren als in Deutschland;
- f) ABB verlegt die Konzernaufsicht über die Einhaltung internationaler Industrienormen von Schweden / Schweiz ins polnische Krakow;
- g) Fazit: Es ist nur eine Frage der Zeit, bis die Innovationskraft eines solchen FuE-Clusters wie in Krakow auf die gesamte polnische Wirtschaft übergreift (Spillover Effect).

Clusterbildungen sind international gesehen auch ein Mittel für die Herausbildung „stabilen Standorte“ in MOE und begünstigen die Standorttreue von Beschäftigten und Firmen, was auch japanische Forschungen eindeutig belegen, wenn man berücksichtigt, dass sich in Zukunft die MOE-Firmen immer stärker von einer „verlängerten Werkbank“ zu einer „High-Value Production“ hin bewegen können und müssen: „High Value Production in Japan depends not only on a good quality workforce, but also on a strong local network of specialist sale-contractors to provide parts and services. (Clustered around Osaka and Kyoto in central Japan). If our clients have a problem (with the design of a new part) it is helpful that they have such a short distance to come to talk to us about it (...).

Such close cooperation is one of the reasons that companies maintain a relatively high number of employees in Japan.^{“¹¹}

Mögen diese japanischen Erfahrungen auch zu einer Orientierung beim künftigen Aufbau neuer Cluster in den MOE-Wirtschaften werden. Der gezielte Aufbau neuer Cluster wird nicht nur den Zustrom von FDI beschleunigen, sondern auch zu weiteren Effekten führen, wie z.B.:

- a) Kommunikationswege werden kürzer und die Marktteilnehmer können rasch aufeinander reagieren;
- b) In Clusterräumen (z.B. Poznan) werden Güter erzeugt, auf die dort angesiedelte Firmen relativ kostengünstig zurückgreifen können;
- c) Clusterbildungen fördern die Mobilität der Arbeitskräfte in den MOEL (Wechsel von einem Unternehmen zum anderen, z.B. Szekesfehervar in Ungarn);
- d) Es folgt ein schneller Zugriff auf Kapital, wobei Finanzinstitutionen, die in einem Cluster aktiv sind, ihre branchenspezifischen Erfahrungen nutzen (z.B. Volkswagen Bank – Autoindustrie);
- e) Die Wege von der Grundlagenforschung in MOE zur anwendungsorientierten Planung und zur Serienfertigung entlang einer international verflochtenen Wertschöpfungskette werden einfacher und schneller (vgl. Fallbeispiel).

Wie geht es weiter?

Im Unterschied zu russischen Firmen ist es doch ausgewählten Unternehmen aus Polen, Slowakei, Tschechien, Ungarn, Rumänien und Bulgarien bereits gelungen, sich in internationale Wertschöpfungsketten einzubinden. Darauf lässt sich – wie obige Darlegungen zeigten – durchaus aufbauen. Internationale Produktionssysteme – dies belegten Erfahrungen transnationaler Unternehmen wie Siemens, ABB oder Samsung kennen heute keine nationalen Grenzen mehr. Dies zeigt sich auch darin, dass immer mehr deutsche Unternehmen bei ihren Exportprodukten für den Weltmarkt gern auf Vorleistungsimporte aus MOE-Firmen, in die sie vorher investiert haben, zurückgreifen. Bereits heute „stecken“ im gesamten Export der deutschen Industrie 42% Vorleistungsimporte – Tendenz steigend! Westliche Unternehmen fühlen sich bereits jetzt und in naher Zukunft motiviert, in MOE-Unternehmen zu investieren, wenn sich diese als ein zuverlässiges und starkes Glied einer internationalen Wertschöpfungskette erweisen. Dabei ist davon auszugehen, dass neue technische Entwicklungen in der Zukunft (Industrie 4.0) zu einer zunehmenden Fragmentierung der Wertschöpfungsketten führt. (Called by Krugman „slicing up the value added chain“).

¹¹ P. Marsh, *Masters of the craft: How Japanese industrie beat off low-cost competition*, „Financial Times“, 5, 2005, S. II.

Somit vertiefen die globalen Wertschöpfungsketten künftig immer mehr die internationale Arbeitsteilung, indem sie gezielt die Investitionsströme an die Standorte lenken, wo die einzelnen Segmente der globalen Wertschöpfungskette angesiedelt werden sollen.

Mit anderen Worten: Europäische und asiatische Unternehmen werden diese Entwicklungen aufgreifen, um in ausgewählten regionalen Clusterräumen in MOE in einzelne Segmente der Wertschöpfungskette zu investieren – nach dem Motto: „From high volume to high value“ (R. Reich). Die ausländischen Direktinvestitionen werden dabei helfen, die einzelnen Segmente Fertigung, Forschung, Entwicklung, Beschaffung und Vertrieb dort zu etablieren, wo sie am effizientesten – darunter auch in MOE – durchgeführt werden können. Somit können wir davon ausgehen, dass bei künftigen Investitionsaktivitäten in MOE nicht mehr vorrangig die Nutzung niedriger Lohnkosten im Zentrum stehen wird, sondern eher die Optimierung der Wertschöpfungskette und die Nutzung der Absatzmärkte. Das ist eine Chance und Herausforderung für die Unternehmen in MOE, denn es geht darum, neue regionale und lokale Wertschöpfungsketten aufzubauen, um mit eigenen wettbewerbsfähigen Industrieerzeugnissen oder Dienstleistungen (vgl. ABB in Krakau oder MTU in Rzeszow) näher am MOE-Kunden zu sein.

Gesamtwirtschaftlich bzw. makroökonomisch steht im Vordergrund, die Wirtschaftsregion in MOE nach der Krise 2008–2011 wieder auf einen Wachstumspfad zurückzuführen. (bereits 2012 erreichte die Region als Ganzes ein Wirtschaftswachstum von 3,8%!) Neben den inneren Kernfragen wie die Verbesserung der Exportpotenziale, die Stärkung der inneren Nachfrageentwicklung, die Zunahme privater Investitionen wird auch das internationale weltwirtschaftliche Umfeld einen großen Einfluss auf die potenziellen FDI-Zuflüsse nach MOE haben. Dies bedeutet, dass andere Investitionszielstandorte in Mexiko, Türkei, Vietnam, Singapur, Indonesien und natürlich Indien, China sowie mittelfristig auch Russland noch stärker in den Mittelpunkt ausländischer Investoren treten werden. In diesem Sinne wird die MOE-Region, die überragende Rolle, die sie für westliche EU-Investoren bis ca. 2008 inne hatte, verlieren. Soll an die früheren Erfolge bei FDI-Zuflüssen angeknüpft werden, so rücken folgende Aspekte in den Fokus von Investitionsentscheidungen in MOE, wie z.B.:

- Die verbesserte internationale Wettbewerbsfähigkeit der Unternehmen in den MOE-Zielländern,
- Die Schaffung eines attraktiven Investitionsklimas,
- Die politische Stabilität (vgl. aktuelle Entwicklungen in Ungarn),
- Die effizientere Arbeit der Investitionsagenturen sowie anderer Ämter und Behörden.

Wenn auch der große ‚Investitionsboom‘ der 90er Jahre vorbei zu sein scheint, so haben doch die MOE-Länder auch künftig – neben den immer noch relativ niedrigen

Arbeitskosten (1:5) – auch noch andere komparative Vorteile in die Waagschale zu werfen, die künftig für potenzielle Investoren von Interesse sind:

- a) Der Aufschwung bei Unternehmensgründungen und die Herausbildung unternehmerischer Talente in dieser MOE-Region (z.B. Steve Wozniak als Entwickler des Apple Computers);
- b) Produktionen von mehr „value-added goods and services“;
- c) Weg vom „low-cost image“ oder der „verlängerten Werkbank“ hin zu „High-Value-Erzeugnissen“;
- d) Gute geographische Lage und Zugang zu den GUS-Märkten sowie zum Westbalkan;
- e) Exzellenter logistischer Service und Infrastruktur (z.B. in Ungarn und Polen);
- f) Flexible Arbeitsmärkte mit komparativ noch niedrigeren Arbeitskosten (1:5);
- g) Gewährung von Investitionsförderungen durch die nationalen Regierungen;
- h) Die Automobilindustrie als Objekt von FDI reicht allein nicht mehr aus. Ins Zentrum von FDI werden zunehmend auch die Pharmazie, die IT-Industrie, Elektronik, Medizintechnik, Lebensmittelindustrie und Chemie treten.

Schlussbemerkungen

Der Standort Mittelosteuropa wurde von der großen internationalen Finanzkrise sehr stark getroffen. Die Krise zeigte gleichzeitig eine Reihe von „hausgemachten“ Schwächen auf wie z.B. zu geringe Mittel in Forschung und Entwicklung, nicht überall befriedigendes Business – bzw. Investitionsklima, schwache Innovationsbereitschaft, nicht ausreichende Produktivität in vielen KMUs, die Lücke zwischen den TNC / MNU und den KMUs, Defizite in der praxisorientierten Hochschulausbildung sowie eine Erweiterung der regionalen Ungleichgewichte.

Die Differenzierung der Investitionsstandorte wird innerhalb von MOE voranschreiten. Neben weiterhin erfolgreichen Standorten vor allem in Polen, in Tschechien, Rumänien oder der Slowakei wird es weiterhin Standorte geben, wo politische und wirtschaftliche Rahmenbedingungen das Investitionsumfeld erschweren (Ungarn, Russland).

Hinzu kommt, dass künftig MOE nicht mehr vor allem als Absatzmarkt, sondern stärker als Produktions- und Beschaffungsmarkt genutzt werden wird. Das Ganze wird sich vollziehen vor dem Hintergrund eines generell stärkeren Ringens um ausländische Investoren: „CEE-Countries will have to compete hard for slices of a smaller investment pie. Investment will go in the future where the investment climate is the best.“¹²

¹² N. Buckley, *Competition is a fierce for slices of a smaller pie*, „Financial Times“, 5.06.2013, S. 3.

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Abstract

Vor zehn Jahren waren im Kontext der EU-Osterweiterung teilweise die Ängste größer als die Hoffnungen, die sich mit einer Erweiterung der EU verbanden - war es doch die größte EU-Erweiterung, die 74 Millionen Menschen in die Union brachte. Es haben sich in diesen 10 Jahren nicht nur die Ex-und Importe fast verdoppelt. Auch die ausländischen Direktinvestitionen haben eine maßgebliche Rolle für die wirtschaftliche Entwicklung gespielt. Der Beitrag zeigt die Ausgangsbedingungen, die Tendenzen und den Wandel der Motive für die FDI (Foreign Direct Investment) in den letzten 20 Jahren. Es wird sichtbar, dass sich immer mehr – insbesondere in der Automobilindustrie – regionale Cluster als Anziehungspunkte ausländischer Direktinvestitionen erwiesen haben. Während es vor der Aufnahme der zehn neuen Beitrittsländer aus Mitteleuropa in die EU vor allem und z.T. ausschließlich die Lohnkostenkostenvorteile waren, die westlichen Unternehmen zu Investitionen und Verlagerungen motivierten; geht es jetzt und in Zukunft vor allem darum, regionale Wertschöpfungsketten (unter Einbindung lokaler und regionaler Zulieferer) aufzubauen, die in die internationalen arbeitsteiligen Strukturen der multi- und transnationalen Unternehmen eingebettet sind, um näher

am Kunden in den internationalen Märkten zu sein. Somit wird Mittelosteuropa ein wichtiger Investitionsstandort auch in Zukunft bleiben, wenn er auch die überragende Rolle, die er für westliche Firmen aus der EU im Zeitraum 1990–2005 hatte, verlieren wird.

Translated by Dr. Lilliane Jodkowski, Berlin/Stettin

State and perspectives of Foreign Direct Investments (FDI) in Central and Eastern Europe

Ten years ago, in the Western countries, the fears of EU Eastern Enlargement were greater than the expectations. Meanwhile, the mutual exports and imports have doubled since 2004. Also, the FDI-inflows have made a positive contribution to the economic development of the CEE economies, and, above all, to the outstanding growth rates in Poland.

This article is aimed to demonstrate not only the changes in the conditions and the motivations of FDI, but also the new trends concerning FDI development. For example, Regional Industrial Clusters have proved to be important for attracting FDI flows. Step by step, the priorities of the western companies have changed. Today, western firms like more and more to integrate CEE firms into global value added chains. Thus, the CEE firms are more closely involved in the international division of labor structures.

All in all, the CEE economies should remain an interesting place for FDI. However, they will not succeed in keeping the 'number one' position in regard to the FDI activities of the European firms as it happened in the first ten years after the beginning of the transition period.

Stan i perspektywy bezpośrednich inwestycji zagranicznych w Europie Środkowo-Wschodniej

Przed ponad dziesięciu laty obawy dotyczące poszerzenia UE były większe niż nadzieję, które się z nim wiązały – było to w końcu największe poszerzenie UE, po którym przybyło Unii 74 mln nowych obywateli. Bezpośrednie inwestycje zagraniczne (BIZ) odegrały duże znaczenie w rozwoju gospodarczym krajów Europy Środkowo-Wschodniej (EŚW). W artykule opisano warunki wyjściowe, tendencje oraz zmiany w motywach dotyczących BIZ w ostatnich 20 latach. Widoczne przy tym jest, że coraz większą rolę, zwłaszcza w przemyśle samochodowym, odgrywają regionalne klastry, które przyciągają BIZ. Podczas gdy przed przyjęciem do UE 10 nowych krajów członkowskich z EŚW przede wszystkim, a częściowo wyłącznie niższe koszty pracy motywowały zachodnie przedsiębiorstwa do inwestowania i przeniesienia produkcji, w chwili obecnej i na przyszłość chodzi przede wszystkim o stworzenie regionalnych łańcuchów produkcji (przy zaangażowaniu lokalnych i regionalnych dostawców) i włączenie ich do międzynarodowych struktur produkcji wielonarodowych oraz transnarodowych przedsiębiorstw i niewielką odległość od klientów na rynkach międzynarodowych. Tak więc EŚW pozostanie ważnym miejscem inwestycji także w przeszłości, pomimo utraty tej szczególnej roli, którą odgrywała dla zachodnich firm z UE w latach 1990–2005.

Liberalization

**Border Traffic as a Factor in the
Development of Border Regions –
a Case Study of West Pomeranian
Voivodeship**

**The Problems of Competitiveness
of Social Economy Entities in Poland**

**Comparative Analysis of Means
for Financial Support of the Common
Agricultural Policy in 2007-2013
as in Relation to 2014-2020**

**The European Union Strategy
for the Baltic Sea Region and the Level
of Competitiveness of the BSR Economies**

Arkadiusz Malkowski*

Border Traffic as a Factor in the Development of Border Regions – a Case Study of West Pomeranian Voivodeship

Keywords: low border traffic, cross-border cooperation, cross-border trade

Słowa kluczowe: mały ruch graniczny, współpraca transgraniczna, handel transgraniczny

Introduction

Contemporary Europe is a territory which has undergone significant changes in a relatively short time. For millions of people living on the continent, it is the place of a lively cooperation. The borders no longer divide, they now connect nations. International cooperation constitutes an important element of the development of the regions divided by borders. It becomes a stimulus to enter into a social and economic cooperation. It ensures a flow of experiences between the regions pertaining to different countries. It stimulates the development of cultural and educational contacts. It influences the development of tourism and trade. It becomes an element of promoting the border region and, as a consequence, it can be a competitiveness-raising factor.¹

One of the elements which significantly influence the development of cross-border cooperation is border traffic. It consists of tourism, shopping trips, visiting, business trips, and transit.

The aim of the following article is to examine the influence of border traffic as an important factor shaping the cross-border cooperation. The article presents selected

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¹ A. Malkowski, *Regiony przygraniczne jako terytoria periferyjne na przykładzie wschodniego i zachodniego pogranicza*, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, Wrocław 2011, p. 364.

results of the research conducted in the borderland area between Poland and Germany. The study is based on a descriptive method and the analysis of the available literature. The data were obtained from the Institute of Tourism, the border guards, the customs office, and the Polish Central Statistical Office, as well as from the author's own research.

Borders as research subject

The border is an ambiguous concept, commonly used in everyday speech, political discourse, and scholarly papers. It is most often interpreted as a line separating the territories of different countries, and often identified with concepts such as borderland or border area. In academic discourse, we employ the notions of an artificial border and a natural border (see Figure 1), political and economic, historical and cultural borders. Border is not clearly defined in literature. The Polish word *granica* is of Slavic origin (Polish – *granica*, Czech – *hranica*) and it has several semantic meanings related to concepts such as edge, end, and limit.

The border is defined in the act on the protection of the national border, passed on October 12, 1990.² The act states that the state border is a vertical area passing through the boundary line, separating the territory of Poland from the territories of other countries and from the open sea. M. Baczwarcow and A. Suliborski define it similarly, as an "imaginary curtain running at a 90 degree angle to the surface of the earth, separating countries and areas without a defined affiliation."³

The ambiguity of division between natural and artificial borders was prompted by Hartshorn, who proposed a different distinction, genetic in nature, into antecedent and subsequent borders. The former are understood as borders existing prior to the settlement of the area (before the development of cultural landscape features), and remain unaltered despite human activity. The latter are formed after the settlement among the formerly established communities (linguistic, territorial, etc.).⁴

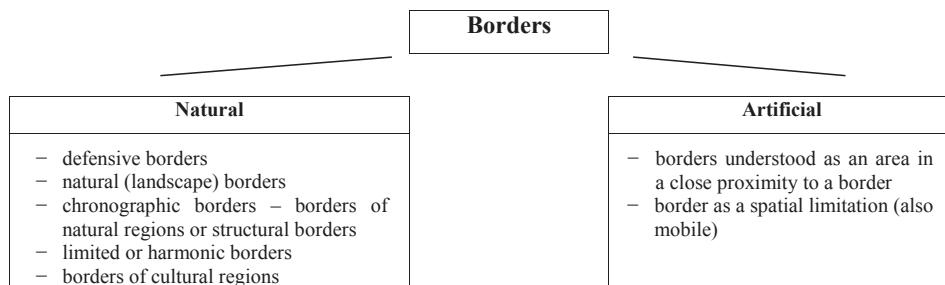
In the available research on the functioning of borders, terms such as *frontier zone* or *border region* appear. The frontier zone is defined as the entire area of municipalities adjacent to the national border, and, where it borders a sea, to the coastline. If the width of the so understood frontier zone is less than 15 km, the municipalities directly neighboring those adjacent to the national border or the coastline are also included.

² Polish Journal of Laws, no. 78.

³ M. Baczwarcow, A. Suliborski, *Kompendium wiedzy o geografii politycznej i geopolityce*, Wydawnictwo Naukowe PWN, Warszawa–Łódź 2002, p. 72.

⁴ J. Bański, *Granica w badaniach geograficznych – definicja i próby klasyfikacji*, "Przegląd Geograficzny" 2010, 82, no. 4, p. 489–508.

Figure 1. Types of borders



Source: own compilation on the basis of Nowińska, E. *Strategia rozwoju gmin przygranicznych*, Wydawnictwo Akademii Ekonomicznej, Poznań 1997, p. 9–10.

A distinction should be made between a border region and a cross-border region, with the latter pertaining to two or more countries, and including both sides of the actual border. The cross-border region is an area which transgresses at least one national border and constitutes at least a sum of two socio-economic spaces.⁵

Mazurkiewicz proposes an interesting definition of a cross-border region.⁶ According to him, this type of a region is different from those which had been previously considered in the theory of economic regions. A cross-border region is not a part of just one socio-economic space, but rather a sum of several (at least two) such spaces. Each of these spaces constitutes a separate system and is connected with the territory of one of the neighboring countries. Such a perception of the cross-border region perfectly captures its main feature, the peculiar ‘split’ between the two decisive centers of the neighboring states, as well as the specific cohesion of the region as a whole. Sanguin distinguishes three types of cross-border regions:⁷

- border gaps (empty spaces) – areas which have not been developed,
- border nebulas – groups of small and big villages spread on both sides of the border, with insignificant functional connections,
- border regions – areas with strong and multilateral functional connections across the border.

The conditions of the development of the border region are inextricably linked to the concept of border permeability. Full border permeability allows to compensate

⁵ A. Skrzydło, *Euroregiony z udziałem podmiotów polskich jako forma współpracy transgranicznej*, “Sprawy Międzynarodowe” 1994, no. 3, p. 46.

⁶ L. Mazurkiewicz, *Region transgraniczny – nowe pojęcie teorii regionu geograficznego*, “Podstawy Rozwoju Zachodnich i Wschodnich Obszarów Przygranicznych Polski”, IGiPZ PAN, Warszawa 1993, no. 2, p. 227–240.

⁷ Z. Rykiel, *Rozwój regionów stykowych w teorii i badaniach empirycznych*, PAN IGI PZ, Wrocław 1991, p. 40.

for the adverse effect it has on the relationship between the communities inhabiting both sides of the border, and thus further consolidates the region as a whole. It becomes an important factor in the development of the cross-border region. An impermeable border intensifies the unfavorable differentiation in the socio-economic development, the conditions of the economic activity on both sides of the border, as well as the functions related to the formalization of the border. This leads to the peripheralization of the cross-border regions. The works of Miszczuk⁸ and Ciok⁹ are important contributions to this aspect of the question. According to the aforementioned authors, cross-border cooperation, including the change of the borders' function, leads to the socio-economic development of the cross-border region.

There are numerous examples of cross-border cooperation in Europe. The premises for such collaboration have usually been of historical, political, or economic nature. Co-operation was the chance for overcoming the isolation of the cross-border communities. The economic reasons called for the development of common cross-border economic ventures and a commercial exchange between partners.

In the case of the cooperation in the Polish-German border region, it seems that the most salient factors are political and economic. These factors shaped and continue to shape the actions undertaken by the communities divided by the borders. The research concerning the influence of the border on the socio-economic development of the border region, conducted by the author in 2003, and then repeated cyclically, showed that the general consensus among the local authorities was that the border substantially influences this development. The research also showed that this influence is strongest in the municipalities and the districts located in the immediate vicinity of the border.¹⁰

Border traffic as a factor in the development of the border regions

The political and economic transformations which took place after 1989 reduced the isolating function of the border. Liberalization of trade between the integrating economies facilitated an accelerated development of the border regions. It was possible due to the international exchange being made possible, the removal of the barriers in the flow of people, capital, and services – the liberties so characteristic of the process of shaping a common market. Among the factors influencing the development of the border regions,

⁸ A. Miszczuk, *Uwarunkowania peryferyjności regionu przygranicznego*, Norberitum, Lublin 2013.

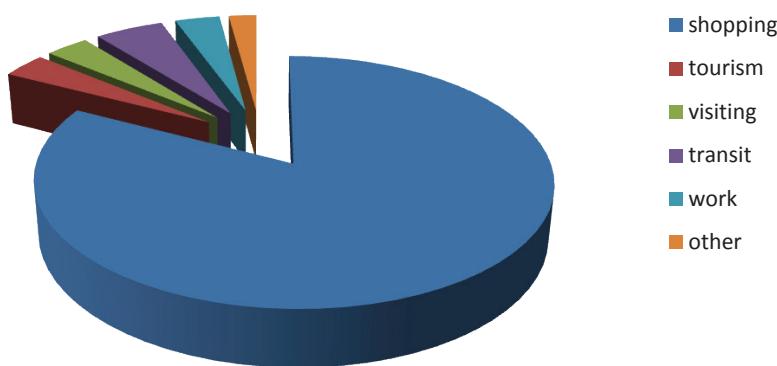
⁹ S. Ciok, *Uwarunkowania rozwoju przestrzennego Polski wynikające z sąsiedztwa z Republiką Federalną Niemiec*, in: *Ekspercy do Koncepcji Przestrzennego Zagospodarowania Kraju 2008–2033*, eds. K. Saganowski, M. Zagorzewska-Fiedorowicz, P. Żuber, Ministerstwo Rozwoju Regionalnego, Warszawa 2008.

¹⁰ A. Malkowski, *Rola granicy w rozwoju lokalnym*, "Folia Universitatis Agriculturae Stetinensis. Oeconomica" no. 43, Szczecin 2004, p. 129–134.

the role of tourism, including social tourism¹¹ as well as cross-border economic cooperation were now being noticed.¹² The observed instances of the increased traffic due to shopping tourism demonstrate that this is also an important aspect in the functioning of the border regions.¹³

Poland's accession to the EU further solidified the position of the border regions. According to the data from the National Border Guard Headquarters, in 2013 at the border crossing points localized on the EU's external land border, 31.8 million people checked in while leaving or arriving in Poland. 80% of that number were foreigners. Compared with 2012, on the EU's external border on the territory of Poland, there were 13.8% more check-ins.

Figure 2. The purpose of the visit of the foreigners crossing the Polish Eastern border



Source: own work on the basis of data obtained from the Polish Central Statistical Office.

On the Polish-Russian border the number of foreigners increased by 62.5%, and of Poles by 41.6%. This increase is related to the ratification of the local border traffic agreement with Russia, which entered into force on July 27, 2012. The Polish-Belarusian border was crossed by 1.2% less foreigners than in the previous year, and by 11.6% more Poles. On the Polish-Ukrainian border, 16.1% percent more foreigners and 10.7% less Poles checked in. According to the Polish Central Statistical Office, both foreign-

¹¹ A. Malkowska, *Wzmacnianie kapitału społecznego regionu przygranicznego na przykładzie województwa zachodniopomorskiego*, Zeszyty Naukowe Uniwersytetu Szczecińskiego no. 840, Ekonomiczne Problemy Usług no. 114, Szczecin 2014, p. 158.

¹² A. Malkowski, *Rola granicy...*, p. 129–133.

¹³ K. Dudzińska, A. Dyner, *Mały ruch graniczny między obwodem kaliningradzkim a Polską – wyzwania, szanse i zagrożenia*, Policy Paper no. 29 (77), Polski Instytut Spraw Międzynarodowych, Warszawa 2013; A. Malkowski, *Mały ruch graniczny jako element kształtowania współpracy transgranicznej*, Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu, Polityka Ekonomiczna no. 348, Wrocław 2014, p. 90–199.

ers and Poles crossed the Polish section of the EU's external border mostly for shopping purposes. In 2013, this was the main purpose declared by 82.6% of the foreigners and by 87.6% of the Poles crossing this particular border.¹⁴

In 2013, the border traffic in West Pomeranian Voivodeship was over 233,000 people, with over 28,000 foreigners coming to Poland. These data apply to the foreigners crossing the maritime border of our country as well as to the passengers using the Goleniów Airport. The human traffic at the land border crossings is not monitored as a consequence of the Poland's participation in the Schengen Area and the abolishment of the internal border control.

The size of the border traffic on certain sections of the borders is influenced by many factors. Among them, there are undoubtedly the more or less rigorous border regulations, which is especially visible on the Western border. The relaxation of the border regulations resulted many times in the increased border traffic between Poland and GDR, and later Germany. Shopping trips to the malls located near the border became commonplace for both Germans and Poles.

The character of the border traffic, however, did change. Before 2004, it was concentrated around the border marketplaces located on the Polish side. An important factor in the development of the border traffic at that time was the possibility of shopping in duty-free zones, which actually resulted in a dynamic development of the border traffic in the small ports of the Szczecin Lagoon or directly by the Baltic Sea. The ferries sailing in the Szczecin Lagoon or the Baltic Sea were the places to shop for cheap alcohol and cigarettes, which were then sold on the local marketplaces. Poland's admission into the EU put a stop to these practices.

Currently, the border traffic at the Western border is entirely different in character. The border marketplaces lost a significant number of customers to the shopping malls developing along the border. Nonetheless, they survived the difficult period, and they continue to be a place where German tourists shop. It is especially visible in West Pomeranian Voivodeship. 94% of the surveyed merchants from Osinów Dolny, Krajnik, and Lubieszyn declare that the number of customers is lower than in the 1990s. In the respondents' opinion, it decreased by over 90%, which is also directly related to the strong competition from the shopping malls in Szczecin and Schwedt. At the same time, the respondents state that the number of customers at the border marketplaces has been stable for a few years now. German pensioners who look for lower prices and at the same time appreciate the quality of Polish products constitute the vast majority of the clientele.

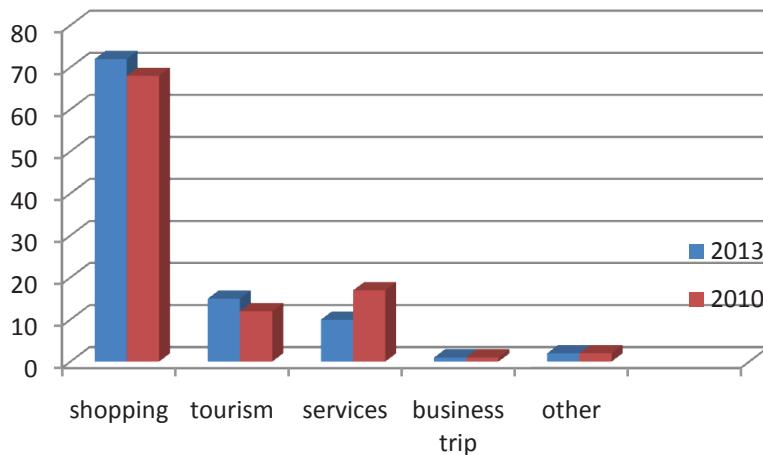
The Polish merchants from the border marketplaces state that the goods popular among German customers are, invariably, Polish food, cigarettes, alcohol, and handicraft.

German respondents declare that they come to Poland because of the lower prices

¹⁴ *Ruch graniczny oraz przepływ towarów i usług na zewnętrznej granicy Unii Europejskiej, na terenie Polski w 2013*, Warszawa–Rzeszów 2014, p. 36–38.

(80% in 2010, 76% in 2013). As their main purpose for coming to Poland, they list shopping (68% in 2010, 72% in 2013).

Figure 3. German tourists' purpose of their visit to Poland in 2010 and 2013



Source: own work.

According to the declarations of German tourists, they spend up to EUR 100 per trip (64% in 2010, 60% in 2013) and they come to Poland once or twice a month (80% of the responses). Only 10% of the respondents declared they spent more than EUR 200 in Poland. According to the merchants selling at the border marketplaces, there is a clear increase in the traffic on every first and fifteenth day of a month, and before holidays.

Another reason to visit West Pomeranian Voivodeship is the availability of numerous services. As the respondents declare, the most popular services are hairdressers, dentists, and car repairs. In the border towns, those kinds of services are available at every street.

In recent years, there has been a significant increase in the so called medical tourism. In Szczecin alone, there are over 800 registered medical practices. German citizens often opt for West Pomerania to take care of their health. The already mentioned dental services or rehabilitation holidays at the Polish seaside are gradually becoming the tourism product of the region. The development of the medical tourism is connected with a high overall assessment of the quality of the available services. Over 86% of the respondents described the quality of services offered in Poland as very good and good.

According to the Medical Tourism Chamber of Commerce, an average of 300,000 foreigners visit Poland, and the number might increase annually by 10–15%. In a short time, Poland could become a leader in medical tourism. According to estimates,

the value of the medical tourism segment in Poland in 2011 was close to PLN 800 million and the number of foreign patients – over 320,000.¹⁵ On average, medical tourists in Poland spend EUR 1,460 on medical services.

Essential in the development of medical tourism in West Pomeranian Voivodeship is the West Pomeranian Medical Cluster. Its objective is to design and implement innovative technological and organizational solutions thanks to the integration of business and science, in order to achieve high quality thanks to the competitive advantage of the West Pomeranian medical sector. According to the members of the cluster, in order to promote medical tourism, Poland should build on the following strengths:

- competitive prices – treatments cheaper by 50% or even 80%,
- modern clinics offering high quality services,
- highly qualified medical and nursing staff,
- excellent infrastructure and accommodation base,
- implementation of modern methods and providing medical offices with advanced equipment,
- short waiting time for treatments and procedures.

More and more frequently, the inhabitants of West Pomeranian Voivodeship go to German clinics. This was made possible thanks to the directive of the European Parliament dated March 9, 2011 on the application of patients' rights in cross-border healthcare. It was created as an element of the EU's common market, and its objective is to improve the movement of services. The directive was introduced in Poland on November 15, 2014 and it allows the access to medical facilities on the other side of the Oder. Previously, the most frequented facility was the maternity clinic in Schwedt. Right now, German clinics offer a wide range of treatments reimbursed by the Polish National Health Fund. Among other options, patients from West Pomerania can undergo ophthalmic procedures in a private clinic in Pasewalk. According to the facility's representative, cataract surgeries are very popular among the patients. Waiting time is no longer than three weeks, which is very important since in Poland the patient has to wait two or three years for a refundable procedure. The cataract surgery costs about PLN 2,500 and it is reimbursed by the National Health Fund. The patient is transported from Poland to Germany and back.

The development of medical tourism is a new phenomenon on the Polish-German border. This area is especially attractive for this type of activity. Attractive landscape, numerous health resorts, specialized medical staff, all contribute to creating perfect conditions for the development of the healthcare industry. The road infrastructure, along with airline and ferry services, allows an easy access not only for the inhabitants of Mecklenburg, but also for Scandinavians, and even visitors from other continents. It is pro-

¹⁵ Rutkowska M., *Rozwój i potencjał rynku turystyki medycznej w Polsce i na świecie*, www.trendywturystyce.pl, 2014.

jected that not only Europeans will migrate for medical purposes. According to estimates, in 2013 as many as 750,000 Americans may have travelled abroad for treatments, which is caused by high prices of specialized medical services in the USA. For example, the average cost of a cataract surgery in Poland is USD 1,200, in the UK – USD 5,000, and in the USA – USD 6,500. The cost of dental implants in a Polish clinic is USD 780, in the UK – USD 4,200, in the USA – USD 4,000.¹⁶ According to a report by TechSciResearch, the short waiting time and the high quality of service are the most significant factors in the development of the Polish medical tourism market.¹⁷

Many inhabitants of West Pomeranian Voivodeship shop in Germany. In 2010, 12% of the respondents in the survey declared that they visited Germany to shop at least once a year. 10% stated that they went shopping in Germany at least three times a year. In 2013, the percentage of the shoppers visiting Germany once a year slightly decreased to 10%. It can be explained by the unfavorable exchange rate of PLN to EUR. The respondents invariably declared they went to Germany to buy household chemicals, selected food products (coffee, sweets), and textiles. The shopping malls in Berlin and Schwedt are very popular with Polish customers. Polish tourists also use the beaches and the bathing areas on the German side of the Szczecin Lagoon, which is made easier owing to a well-developed road network in Germany. More and more often, German entrepreneurs prepare their commercial offers in Polish language. In the Ozeaneum in Stralsund, or the Ueckermünde Zoo, the staff speaks Polish, which encourages mutual contacts.

Conclusions

The development of cross-border cooperation is a necessity in the integrated Europe. The new generations, not burdened with the memories of the cold war and the unconcealed mistrust between the nations, do not want to live in the past. The future of the European integration is the consolidation of markets and the creation of new social and political connections between the nations. The border regions play a crucial role in the creation of the new European order. As contact areas, they become the territories of the diffusion of new international cooperation concepts. They become a place where a competitive European economy can be created, and where cooperation is not just a slogan, but it becomes everyday reality.

The socio-economic development of the Western borderland is certainly based on the coexistence with our German partner, made easier through both the well-organized cross-border contacts within the efficiently functioning Pomerania Euroregion, as well as the informal ones.

¹⁶ www.tourmedica.pl/turystyka-medyczna (21.02.201).

¹⁷ *Poland Medical Tourism Market 2013*, www.techsciresearch.com/779 (13.03.2015).

The size of the border traffic in West Pomeranian Voivodeship is difficult to estimate, as there is no institution which would analyze it. According to the author's observations, Polish citizens visiting Germany, and German citizens visiting Poland are now everyday phenomena. The parking lots by the border shopping malls are full of the cars with German license plates.

The Germans appreciate the low prices in Poland and they use the services of Polish enterprises. The Poles look for high quality, well-known brand products in the shops of Schwedt or Berlin.

Berlin and Szczecin are becoming the leading metropolises in this part of the German-Polish borderland. The development of innovative services in this region could potentially intensify the border traffic and result in higher revenues. This concerns especially tourism, including medical tourism. The West Pomeranian Medical Cluster is an exemplary initiative leading to a steady growth of the cross-border connections in the region. Medical tourism might become a very important factor in the development of the cross-border region. The first experiences are very promising. Both German and Polish citizens are benefitting from the new opportunities stemming from the cross-border directive.

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Abstract

International cross-border and interregional cooperation is an important factor in the development of the regions divided by a border. It is the element which changes the perception of the border. It becomes the stimulus to enter into a social and economic cooperation. The cross-border cooperation is one of the crucial elements of the regional policy. An important part of the cross-border contacts is the increase in border traffic and the development of the border trade. The aim of this article is to present selected issues connected with the development of the border traffic as an important factor shaping the cross-border cooperation and the development of the cross-border region. The article presents selected results of the research conducted in the borderland area between Poland and Germany.

Ruch graniczny jako czynnik rozwoju regionu przygranicznego na przykładzie województwa zachodniopomorskiego

Międzynarodowa współpraca transgraniczna i międzyregionalna stanowi istotny czynnik rozwoju obszarów podzielonych granicą. Jest elementem zmieniającym postrzeganie granicy. Staje się bodźcem do nawiązywania współpracy społecznej i gospodarczej. Współpraca transgraniczna jest jednym z istotnych elementów polityki regionalnej. Ważnym elementem kontaktów transgranicznych jest wzrost ruchu granicznego i rozwój handlu przygranicznego. Celem artykułu jest przedstawienie wybranych zagadnień związanych z rozwojem ruchu granicznego, jako ważnego czynnika kształtującego współpracę transgraniczną i rozwój regionu transgranicznego. Artykuł przedstawia wybrane wyniki badań, prowadzonych na pograniczu polsko-niemieckim.

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The Problems of Competitiveness of Social Economy Entities in Poland

Keywords: competitiveness, social economy, social enterprise

Słowa kluczowe: konkurencyjność, ekonomia społeczna, przedsiębiorstwo socjalne

Introduction

The social economy sector in Poland has been going through a very dynamic development for several years. On the one hand, that fact has been the consequence of developing popularity of this form of economic and social activity. On the other hand, it has been the result of the possibility to gain some funds by the social economy entities to begin and continue an activity. On the basis of numerical data illustrating the peak of the social economy in Poland, there has appeared a very optimistic forecast dealing with the future of the sector and the increase of its significance for the Polish economy. However, taking into consideration the analysis of the future of the social economy, it is necessary to pay attention to the competitiveness of some social economy entities functioning under the market economy conditions in Poland. Only the definition of that aspect gives the basis of rational development forecasts.

Introduction to the essence of competitiveness

Competitiveness is a very important aspect of functioning for the companies operating under market economy conditions. It is a factor, characteristic of a specific economic entity, conditioning the effectiveness of this entity on the competitive market. The term

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of competitiveness is ambiguous, relative, and compound. Competitiveness may be considered on different levels (micro, mezzo, and macro). Therefore, there is no a popularly accepted and basically functioning definition of that term. Very often, competitiveness is believed to be an identical term to the competition and omitted in creating definitions. This approach should be recognized as improper, because generally competitiveness represents the ability of an economic entity to strategic development and to realize purposes under the conditions of competition. It is important to take into account the fact that competition is a market process whereas competitiveness is the feature of a specific economic organization.¹ The competitiveness understood in this way is a constituent of competition. The subject of consideration of this article is the competitiveness on a micro-level, dealing with the entities engaged in a business activity. Reviewing the terms of competitiveness already existing in literature, one can notice that this term is understood simply as “a constant ability to design, produce and sell products (services) that are more attractive in terms of price, quality and other advantages than products (services) offered by national and international competitors.”² The definition above has a one-dimensional character and does not involve all aspects of competitiveness. According to a different view, competitiveness of a company is “an effect of strategic influence of many factors inside the company and mechanism and factors from outside, existing in surroundings. It can be understood as an ability to develop, benefit and gain an economic advantage over opponents.”³ This meaning of competitiveness indicates that its existence and the advanced level are connected to the ability of an economic organization to combine many aspects of functioning of a company. A more extended definition presents competitiveness as a system created by four elements:⁴

- a) the potential of competitiveness, understood as a collection of material and non-material company's sources, main competence and abilities, which enable to gain an advantage over the competitors that is constant and hard to defeat;
- b) competitive advantage, understood as a result of effective using of competitiveness components by a company to create attractive market offers and competition instruments;
- c) competition instruments, defined as tools and methods used consciously and intentionally to build customers' capital and create the value of a company;

¹ H.G. Adamkiewicz-Drwiłło, *Uwarunkowania konkurencyjności przedsiębiorstwa*, PWN, Warszawa 2002, p. 91.

² M. Kisiel, *Internet a konkurencyjność banków w Polsce*, CeDeWu, Warszawa 2005, p. 15.

³ B. Dobiegała-Korona, S. Kasiewicz, *Metody oceny konkurencyjności przedsiębiorstw*, in: *Uwarunkowania konkurencyjności przedsiębiorstw w Polsce*, ed. K. Kuciński,, Materiały i Prace IFGN, Oficyna Wydawnicza SGH, Warszawa 2000, p. 89.

⁴ M.J. Stankiewicz, *Istota i sposoby oceny konkurencyjności przedsiębiorstwa*, Gospodarka Narodowa 2000, no. 7–8, p. 79.

- d) competitive position, understood as a result of competing in the sector achieved by a company, compared with the results of other competitors, in other words – the place on the scale of economic and non-economic benefits that are delivered by a company to its stakeholders, compared with those places occupied by other competitors.

It is necessary to indicate the sources of competitiveness in order to expand the definition of a company's competitiveness discussed above. Those sources include factors such as:⁵

- a) production factors – competitiveness of a company may result from the cost leadership and/or a higher quality. The cost advantage may be dependent on the outside reasons connected with a company's position on the market, or inside reasons connected with the allocation of sources;
- b) distribution factors – company's competitiveness may result from the lower costs of capital freeze and transport or better service;
- c) marketing factors – company's competitiveness is the effect of better recognition of the market needs, which results in better product adaptation and distribution to those needs;
- d) technological factors – company's competitiveness is the result of the leadership achieved by the research work, technological innovation, and product innovations;
- e) the place on the market: a trademark, reputation, and patents – company's competitiveness comes from the purchasers' loyalty towards the trademark and the uniqueness of the product connected with the patents owned by a company;
- f) the uniqueness of a company and its product – company's competitiveness may result from the monopoly achieved by the product diversification;
- g) the quality of managing – the professionalism of managers, talents in managing, etc.;
- h) information and knowledge – it is very important to collect the knowledge about a production process, product, information systems, purchasers, etc.;
- i) time managing – the ability to react to market changes faster than competitors.

The definition of a company's competitiveness presented above and the discussed sources of competitiveness will become the theoretical basis of the practical analysis carried out in the further part of this article.

⁵ *Przedsiębiorstwo, rynek, konkurencja*, ed. W. Szymański, Wydawnictwo SGH, Warszawa 1995, p. 156.

The essence of social economy

The term of social economy appeared in the literature on the subject and in the consciousness of the Polish citizens a short time ago. The popularly accepted definition of social economy has not been formed so far. There are some approaches to the definition which differ from the interpretation of that issue and cause many difficulties in defying the frames for social economy jurisdiction. However, the revision of the existing definitions is necessary to gain a general opinion about the essence of social economy. According to the most often presented point of view, social economy is "the sphere of an economic and public activity which supports: a social and professional integration of the people who are in danger of the social marginalize; a new vacancies creation; public services and local development."⁶ In a different point of view, social economy is "the part of the economy where the companies are created by and for the people who have common needs and are responsible for other people whom they serve."⁷ Another definition presents social economy in a similar way. According to that opinion, social economy is "an economy sector in which organizations are orientated to public issues and the surplus produced by them is used to achieve different public aims. The mission of those organizations results from and is protected by the managing autonomy, democratic decisions or local roots of those organizations."⁸ A different opinion about social economy presents the definition where the term is identified as "a tool of economic and social mobilization that is characteristic for an untended local community and a method used to increase the community's participation in economy interchange and public life."⁹

The revision of the definitions of social economy presented above does not provide the reader with explicit instructions to understand the term, because the sphere of a public activity, an economy sector, or a tool of economic and social mobilization do not have a common denominator. Therefore, it is possible to use those definitions to determine a set of features inherently connected with social economy, such as:

- distant character of initiatives,
- local area of functioning,
- social context,
- independence,

⁶ Krajowy Program Rozwoju Ekonomii Społecznej, Ministerstwo Pracy i Polityki Społecznej, Monitor Polski, 24.09.2014, no. 811.

⁷ B. Roelants, *Defining the Social Economy*, in: *Preparatory Dossier to the First European Social Economy Conference in the UE Candidate Countries*, Praha 2002, p. 28.

⁸ J. Hausner, *Ekonomia społeczna jako kategoria rozwoju*, in: *Ekonomia społeczna a rozwój*, ed. J. Hausner, Małopolska Szkoła Administracji Publicznej Uniwersytetu Ekonomicznego w Krakowie, Kraków 2007, p. 14.

⁹ T. Kazimierczak, M. Rymsza, *Kapitał społeczny. Ekonomia społeczna*, Instytut Spraw Publicznych, Warszawa 2007, p. 11.

- democratic decision-making system,
- solidarity,
- participatory form of activity,
- quite non-competitive character of business activity.

The definition of social economy presented above has been used particularly for this article.

It is popularly discussed that similarly to social economy, there are some difficulties in defining, classifying and creating a range of the activities of the entities that operate among the same economic area. There are three groups of the social economy entities presented in Polish legislation:¹⁰

- a) integration entities which through their activity enable social and professional reintegration of the people who are in danger of a social exclusion. They organize active therapy workshops, centers, and clubs of social integration, etc. Those entities may prepare to lead or work in a company. They may also be run by social companies as a local public service;
- b) public entities that carry out an economic activity or employ workers, but their activity is not connected with profits. There are non-governmental organizations carrying out a profit or non-profit public activity;
- c) market entities created to realize public aims. This group consists of three sub-groups:
 - public entities leading a business activity with profits donated to statutory goals,
 - associations which deal with employment,
 - other associations.

The analysis of the competitiveness of the social economy entities

Presented in the previous section, the extent of the entities operating in the social economy sector shows their diversity from the viewpoint of the object, purpose and the scope of activities. The reference to the competitiveness of so many diverse entities is impossible. It is necessary to distinguish only these entities which actually do business in market conditions, thus have the status of a social enterprise that contains the following features:¹¹

- have the ability to produce twice the value, both social and economic,
- use tools and business concepts to achieve social goals,

¹⁰ Krajowy Program..., p. 13.

¹¹ K.S. Alter, *Typologia przedsiębiorstwa publicznego*, in: *Przedsiębiorstwo społeczne. Antologia klu-*
czowych tekstów, ed. J.J. Wygnański, Warszawa 2008, p. 147.

- generate revenues from commercial activities to fund social programs,
- are focused on the market and acting in accordance with its mission, fulfil financial goals with the benefit of the public good.

Such status will not reach the entities with an integration character, as well as the vast majority of the entities with a public benefit character. Social enterprises are mainly the entities situated in the third group, having a market character. In relation to economic entities (social enterprises), this group should consider the issue of competitiveness.

Beginning the considerations related to the competitiveness of the social economy entities, it is necessary to start with the idea which is universal in this matter. It states that the assignment of the competitiveness of social economy is phraseology, because “if indeed its entities had to participate in market competition and be competitive, it certainly would not be social in any of the said meanings.”¹² At this stage of the considerations, this assertion should be regarded as the thesis which needs to be addressed.

The analysis of the literature on the subject indicates the principal observations concerning the role of social economy entities in the market. First of all, it underlines that social economy entities are “aimed at meeting the needs which cannot fill other sectors.”¹³ It means that the objective of acting of social enterprises in the market is finding and the exploitation of market niches. This idea also emphasizes a different view, according to which “social economy is a social activity which does not belong to the market and the Country” and has a complementary character to them.¹⁴ This approach points to the economic activity which is not subjected to the rules of the market, as well as to the social economy satisfying the social needs which neither the country nor the market is able to satisfy. This means that social enterprises focus their attention on the functioning of market niches, which for economic reasons a private sector is not interested in, and the country for organizational reasons is not efficient. The above observations and the original observations of the functioning of the social economy in Poland indicate that the social economy entities are mainly micro and small enterprises looking for economic development opportunities in market niches. It should be remembered that the criterion of the size of a company is not a condition of competitiveness of an economic entity, however, can greatly determine its character. For example, it is difficult to expect from small businesses to have significant competitive material potential, or that their source of competitiveness included technological factors or the quality of management. This is particularly evident in the case of the social economy entities which are largely created by the excluded, which do not have financial resources, research and development

¹² J. Hausner, *Ekonoma społeczna jako kategoria rozwoju*, Małopolska Szkoła Administracji Publicznej Akademii Ekonomicznej w Krakowie, Kraków 2007, p. 3.

¹³ B. Roelants, *Defining...*, p. 31.

¹⁴ W. Kwaśnicki, *Gospodarka społeczna z perspektywy ekonomii liberalnej*, “Trzeci Sektor” 2005, no 2.

potential, or the relevant management competences. However, competitive potential can be created in these businesses, based on a variety of intangible assets. Despite this positive accent, it is obvious that it is impossible to talk about any competitiveness of social enterprises in reference to large traders. However, it seems that social economy entities can scarcely compete with large market companies. In fact, we can see only one source of competitiveness in relation to a big market operator – a micro or small enterprise. The ability of small companies to respond quickly to market changes is commonly emphasized. In order to explain the dependencies of mutual competition, it is worth at this point to refer to the niche nature of social enterprises. It should be noted that functioning in market niches is associated with a significant reduction in the intensity of competition, and, primarily, of market competition with a comparative size of the companies representing a private sector. Large entities are not in fact interested in the small market potential and relatively small revenues which are inherently related to the operation in the niches. Moreover, quite often they do not have specific competences needed to meet the consumer needs specific to the niche market. The companies operating in niches can build their competitiveness on the basis of two fundamental functions: low cost and specialization. The key issue is how social economy entities locate themselves in the context of the presented functions. It seems that in this case low costs should become the primary source of a competitive advantage. The position of low-cost social enterprises can gain in a niche through the specifics of the functioning of the social economy sector, which permits the operation of various types of volunteers and different kinds of supports of a financial nature, substantive or advisory. An important aspect influencing cost reductions can also include the tendency of social economy entities to approve lower prices, which basically results from their determination to achieve the economic and social development. The access to the potential of those environments from which social economy entities originate, namely foundations and home associations, may as well have the impact on the low operation cost. In the case of these social economy entities, specialization can also be a very important source of competitiveness. Indeed, there are foundations and associations which for the implementation of their statutory objectives, for example, supporting autistic children or those with other development disorders, gather professionals to conduct a full process of rehabilitation and education within the organization. The social economy entities created at these organizations, by providing services under commercial conditions, are able to provide a comprehensive offer, which in terms of quality and price cannot be at the moment met by any operator. This is mainly due to the fact that the area of widely understood services on a welfare and rehabilitation is particularly neglected in Poland, and the foundations and associations in this area are self-help units created by the interested parties (people in need and their families). Social enterprises, which are characterized by bottom-up initiatives and local operation area, have the opportunity to

gain a competitive advantage thanks to their good knowledge of the market, which allows to meet the specific needs of consumers. Also, the fact of being a social enterprise can be an important element of competitiveness, particularly in the dimension of marketing.

Conclusion

Social economy entities operate in many areas of the market, and are often characterized by different key success factors, therefore, it is very difficult to generalize on the conditions and the factors of competitiveness. The considerations presented in this paper indicate that in the market economy, the competitiveness of social economy organizations is possible, though, certainly, it is difficult to expect from public companies to be capable of a permanent and costly rivalry with all the potential competitors. The lack of active references to the competing of social enterprises is detrimental to social economy entities, their customers, as well as to the whole market.

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Abstract

The social economy sector in Poland is growing rapidly, covering virtually more than all the areas of the market. The specificity of the functioning of the entities which operate in this sector relies heavily on the financial, material, and advisory support on the part of the institutions responsible for the social economy, and, where possible, on avoiding competition. The purpose of this article is to introduce the issue of competitiveness of the social economy in Poland, by analysing the competitive potential of social enterprises.

Problemy konkurencyjności podmiotów ekonomii społecznej w Polsce

Sektor ekonomii społecznej w Polsce rozwija się bardzo dynamicznie, obejmując swoją działalnością praktycznie wszystkie obszary rynku. Specyfika funkcjonowania podmiotów, które prowadzą działalność w tym sektorze opiera się w znacznym stopniu na wsparciu finansowym, rzecznym i doradczym ze strony odpowiedzialnych za ekonomię społeczną instytucji oraz w miarę możliwości unikaniu konkurencji. Celem niniejszego artykułu jest przybliżenie problematyki konkurencyjności podmiotów ekonomii społecznej w Polsce, poprzez analizę potencjału konkurencyjności przedsiębiorstw społecznych.

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Comparative Analysis of Means for Financial Support of the Common Agricultural Policy in 2007–2013 as in Relation to 2014–2020

Keywords: financial instruments, national envelope, Pillars of the CAP, national ceilings

Słowa kluczowe: instrumenty finansowe, koperta krajowa, filary WPR, pułapy krajowe

Introduction

The Common Agricultural Policy (CAP) is one of the policies, which in the recent years has been subjected to permanent reforms. These changes resulted from the need of carrying out the adjustment processes and meeting the relevant expectations from the point of view of the society.

The main trends concerned mostly the environment, quality and safety of food and territorial balance. The accepted framework of financing of the CAP enabled to face the challenges linked with the competitiveness and sustainability of agriculture and the rural areas across the EU. Over the years of introducing the CAP, the European agricultural model has been developed, thanks to which food security is not only ensured for the EU citizens, but to some extent it is involved in the delivery of food for the whole world. The EU is working particularly well with the developing countries, helping them in the long-term development of their agricultural sectors.¹ In the report of Lyon, it is stated that the CAP objectives, as set out in Art. 39 of the Treaty on the Functioning of the European Union (TFEU), are to

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¹ A. Oskam, G. Meester, H. Silvis, *EU Policy for Agriculture, Food and Rural Areas*, Wageningen 2010.

increase the agricultural productivity, to ensure a fair standard of living for the agricultural community, to stabilize markets, and to assure the availability of supplies and reasonable prices for supplies to consumers.² Until now, the Common Agricultural Policy has achieved its objectives to a large extent and contributed to the promotion of the EU integration, territorial cohesion in Europe, and the functioning of the common market. Still, the agricultural policy only partially contributed to a fair standard of living for the agricultural community and has not yet reached the stabilization of markets, as markets have become extremely volatile which threatens food security. Agriculture and forestry remain significant sectors of the economy while providing essential public goods by maintaining natural resources and the landscapes of cultural values, which are a prerequisite for all human activities in rural areas. The agricultural sector even now contributes predominantly to achieving the aims concerning the climate and energy in the EU, in particular those relating to renewable energy from agricultural biomass. Bioenergy sources shall also help to reduce the energy dependency of the EU, and, in the context of the rise of energy prices, to create new jobs and increase the incomes in the agro-food sector.³

Material, purpose and scope of research

A characteristic feature of the financing of the CAP is that the share of agricultural expenditure in the budget of the European Union has been systematically reduced for several years. In the early eighties of the twentieth century, the CAP expenses accounted for 66% of the EU budget, but in a further budget they fell to 40%, and in the period of 2014–2020 they are foreseen for just 37%.

This decrease is a derivative of the general decrease in the budget under the multi-annual financial framework to the level of EUR 908.4 billion, while in the previous term this sum exceeded EUR 1 trillion. In this situation, the division of the financial instruments between the two Pillars and between the countries has become an important indicator of the implementation of the equal access to public assistance. The main objective of the study was a comparative analysis of the CAP implementation in the European Union in the two frames of reference, namely, between the Pillars of the CAP and between the two groups of the Member States. Therefore, the targeted countries were divided into two groups, including the older Member States, which shall bear a code of EU-15, and the new Member States, bearing the code of NUE-13. It is important to be aware that the last country (Croatia), which joined the EU in 2013, participates in the public ex-

² G. Lyon, *Draft report on the future of the Common Agricultural Policy after 2013*, DG ARDI, Brussels 2010.

³ *Rural Development In The European Union*, DG AGRI Report, Statistical and Economic Information Report 2011, December 2011.

penditure only from the programming period of 2014–2020. Such a division is supported by the regulations of the EU supportive divisions defining the national ceilings, which are detailed in the two separate systems. The above jurisdiction concerns particularly the programming period of 2007–2013. Based on the value of the paper and the result of the research, it can be argued that there are significant historical reasons that do not allow the standardization of payments, despite the efforts of the new Member States to adopt a single reference plane. The study was based mainly on the official documents of the EP and the Council Regulations (EU), which form the basis for the development of the national programmes.

Characteristics of the general objectives and tasks of the Common Agricultural Policy

The Common Agricultural Policy in the context of the 1992 MacSharry reform moved the focus from the support of the market to the support of the agricultural producers. Maintaining the existing prices on agricultural products was replaced by the direct payments. It has been adopted that from that time it should be reasonable to provide the CAP within the two Pillars with the first Pillar linked to direct payments, and the second Pillar with rural development. Through successive reforms,⁴ the agriculture has become more market-oriented while retaining the support for agricultural producers, and at the same time it improved the consistency of the requirements for the environmental protection.⁵ Within the CAP for 2007–2013, it was adopted to carry out the tasks which sought to raise agricultural productivity by promoting technical progress, the rationality of production, and the optimization of production factors. In the longer CAP reform (2014–2020), there are three key objectives for implementation: viable food production, sustainable management of natural resources and the activities in the sphere of the climate, balanced territorial development. The adopted CAP reform will support the growth of competitiveness and the real performance in food and environment security. Thus, the reformed CAP comprises Pillar I, which is ‘greener’ and based on the fair distribution, whereas Pillar II is concentrated on competitiveness and innovation, climate and environment change. In the strategy for a smart and sustainable growth ‘Europe 2020’, supported by the social circles, it was stated that the CAP will continue to be based on the two Pillars within which complementary measures will be used to achieve the same objectives. Pillar I of the CAP will cover direct payments and market measures to ensure a basic annual income support to the EU farmers and a support in case of specific market disturbances.

⁴ Agenda 2000. The Health Check 2008.

⁵ M. Shucksmith, K.J. Thomson, D. Roberts, *The CAP and the Regions: The Territorial Impact of the Common Agricultural Policy*, CABI Publishing, London 2005.

Within the Pillar II of the CAP, the Member States shall prepare and will co-finance rural development programmes. Maintaining the two-Pillar structure of the CAP does not meet any denial from the Member States.

Criteria and procedures for financing of the Common Agricultural Policy

In 2000–2006 the CAP was financed from one fund, i.e. from the European Agricultural Guidance and Guarantee Fund with the Guarantee Section being responsible for direct payments, whilst the Guidance Section was responsible for rural development. In the next seven years of the programming and financing of the EU policies covering the years of 2007–2014, the agricultural sector and the rural areas were financed from the two separate funds. The first one, the European Agricultural Guarantee Fund, financed the activities related to direct payments, market intervention and veterinary instruments. The second fund, the European Agricultural Fund for Rural Development, financed the activities related to the development of the rural areas. The new financial rules were to harmonize and simplify the implementation and monitoring of aid activities and spending. The support for agricultural production in the EU was increasingly being carried out through direct payments to the farmers, and less and less by maintaining a high level of prices. The adopted legal framework of the future CAP foresees continuation for the maintenance of these two separate funds.⁶ Under the Lisbon Treaty for the period of 2014–2020, the role of the European Parliament, which in 2013 adopted the Regulation on the new multiannual financial framework and the Interinstitutional Agreement on the sound financial management, has increased. Under the new multi-annual financial framework, an overall budget for the Department of Management of Natural Resources and Their Protection, integrally connected with the Common Agricultural Policy, was set up.

Formation of support schemes for direct payments (2007–2013 and 2014–2020)

The area payments are one of the main instruments for implementing the Common Agricultural Policy, which is responsible for the support and stabilization of agricultural incomes, reducing the production costs and maintaining the production in the disadvantaged areas.⁷ Direct payments, which are intended to support agriculture, to ensure food security, and to take care of the sustainable rural development may be counted as subsequent subsidies. On the one

⁶ *Implementation and Vision of CAP. CAP in the 27 EU Member States*, Directorate-General for Agriculture and Rural Development, Brussels 2008.

⁷ Council Regulation (EC) No. 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy, and establishing certain support schemes for farmers.

hand, out of the two existing payment systems, the Single Payment Scheme (SPS), built on historical standards, which dominate in the older Member States, is more important. On the other hand, the Single Area Payment Scheme (SAPS) was supposed to be a transitional and simplified income support system, from which the new Member States could benefit on a voluntary basis at the time of the accession to the European Union.⁸ The successive reforms of the CAP caused that direct payments have become an important instrument of this policy, responsible for supporting and stabilizing agricultural incomes. The separation of payments from current production in order to promote a more market-oriented and sustainable agriculture, and hence to support agricultural incomes, became an important decision.⁹ The task was to keep the area payment in a good agricultural and environmental condition, to compensate for the costs associated with the fulfillment of the Community requirements and with the principles of cross-compliance, ensuring equal conditions of competition in the unitary agricultural and food market. Another objective was to protect natural resources, to prevent climate change, to improve water management, conservation of biodiversity, and to promote the renewable energy.¹⁰ The principles of direct payments, implemented in 2013, have been extended until 2014, due to the unfinished negotiations in the European Parliament and the Council (EU). Therefore, in 2014 the same types of payments were granted that had been applied with reference to 2013, with the exception of the complementary basic payment (the so-called sector I), and a supplementary payment to the cultivation surface intended for animal feed, grown on a permanent grassland (livestock payments). The European Parliament and Council Regulation (EU) No. 1307/2013 established the legislation related to the area payment scheme from 2015. The EU legislation introduces two types of payments, that is the obligatory ones which shall be implemented, and the voluntary, which depend on the decision of a certain country. The single area payments, payments on planting and payments for young farmers belong to the mandatory activities. In turn, the voluntary payments include payments for small farms, payments connected with production, the transitional national support, and additional payments.¹¹ Table 1 reflects the formation of the area payments. The direct support schemes are varied in the EU for historical reasons. The Single Payment Scheme (SPS) is used in the EU-15 countries. In the SPS system, there are three types of payments: historical, regional, and mixed (hybrid). Under the historical type, such rights are determined on the basis of the payments received by a farmer in the reference period of 2000–2002, which means that the amount of direct payments corresponded

⁸ *Implementation and Vision of CAP....*

⁹ Council Regulation (EC) No. 73/2009 of 19 January 2009 establishing common rules for direct support schemes for farmers under the common agricultural policy, and establishing certain support schemes for farmers.

¹⁰ *The effect of direct payments and other instruments of the Common Agricultural Policy on the Polish agri-food markets*, ed. S. Gburczyk, IAFE, Warsaw 2006

¹¹ EP and Council Regulation (EU) No. 1307/2013 of 17 December 2013 establishing rules for direct payments to farmers under support schemes under the common agricultural policy.

to the average total amount of payments during that period and was paid per hectare. Under the regional system, these arrangements were made on the basis of the payments received by all farmers in the reference period of 2000–2002. Subsequently, the established regional financial envelope was divided in accordance with the total payment surface in the region. The Member States could also decide to use the hybrid (mixed) model, which is a combination of these two payment models. As a result, the amounts of direct payments in the older Member States reached a relatively high level.¹²

Table 1. Basic figures on agriculture in the 28 EU states (2012)

15 EU states	Reference area of land in thousands of ha	Number of agricultural holdings in thousands	Reference area of land for one agricultural holding	Employment in agricultural sector in thousands	13 new EU states	Reference area of land in thousands of ha	Number of agricultural holdings in thousands	Reference area of land for one agricultural holding	Employment in agricultural sector in thousands
Austria	2878	149	19.3	202	Bulgaria	4476	357	12.5	677
Belgium	1358	42	32.3	64	Cyprus	118	36	3.1	18
Denmark	2647	41	64.6	73	Czech Republic	3484	23	151.5	152
Finland	2291	63	36.4	114	Estonia	941	19	49.5	26
France	27837	507	54.9	753	Hungary	4686	534	8.8	291
Germany	16704	298	56.1	658	Latvia	1796	83	21.6	75
Greece	3478	717	4.9	513	Lithuania	2743	200	13.7	116
Ireland	4991	140	35.7	83	Malta	11	12	0.9	5
Italy	12856	1616	8.0	965	Poland	14447	1499	9.6	2036
Luxembourg	131	2	65.5		Romania	13306	3724	3.6	2962
Netherlands	1872	71	26.4	226	Slovakia	1896	24	79	71
Portugal	3668	304	12.1	520	Slovenia	483	74	6.5	79
Spain	23753	967	24.6	755	NUE-12	48387	6585	–	6508
Sweden	3066	70	43.5	92	Croatia	1326	177	7.5	186
Great Britain	15686	183	85.7	408	NUE-13	49713	6762	–	6694
UE-15	123216	5170	–	5426					
UE-28	172929	11932	–	12120					

Source: *Report of the Commission (EU) for 2012, Agriculture in the European Union, Statistical and Economic Information*, February 2013.

While analyzing the UAA surfaces, it should be pointed out that of the total area of 172.9 million ha in the European Union, 49.7 million ha or 28.7% account for the new Member States. At the same time, the new Member States have a poorer agrarian structure (with the exception of the Czech Republic), and are characterized by the hypertrophy of the people em-

¹² *Rural Development In The European Union*, DG AGRI Report, Statistical and Economic Information Report 2011, December 2011.

ployed in agriculture (55.2% of the total), which results in the lower productivity. Referring these results to the level of the financial support intended for the first Pillar of the CAP, one can state that in 2007–2013 EUR 246.2 billion (86.0%) accounted for the EU-15, while for the NUE-12 countries only EUR 39.98 billion (14.0%) with the overall budget amounting to EUR 286.22 billion. This placed the new Member States at a disadvantage, resulting in a limited ability to compete in the European common agricultural market. The situation will probably change in a long-term financing for 2014–2020, where financial instruments provided to the Pillar I of the CAP are set at a level of EUR 290.30 billion, with EUR 229.23 billion (77.7%) planned for the first group of the countries, and EUR 65.74 billion (22.3%) for the second one.¹³

Table 2. National ceilings for direct support included in a financial envelope for the 15 EU states
(in millions of EUR)

State	2007–2013			2014–2020		
	the overall budget of the CAP	the first Pillar of the CAP	percent	the overall budget of the CAP	the first Pillar of the CAP	percent
Austria	9,117	5,205	57.1	8,783	4,846	55.2
Belgium	4,680	4,262	91.1	4,202	3,651	86.9
Denmark	7,646	7,201	94.2	6,926	6,297	90.9
Finland	6,038	3,958	65.5	6,047	3,667	60.7
France	64,865	58,423	90.0	62,397	52,487	84.1
Germany	48,420	40,307	83.2	43,812	35,594	81.3
Greece	18,188	14,480	79.6	18,152	13,956	76.9
Ireland	11,723	9,383	80.0	10,680	8,491	79.5
Italy	35,265	26,973	76.5	37,096	26,666	71.9
Luxembourg	349	259	74.2	347	247	71.2
Netherlands	6,432	5,946	92.4	5,914	5,307	79.7
Portugal	7,936	4,007	50.5	8,127	4,069	50.1
Spain	39,894	32,680	81.9	42,352	34,061	80.4
Sweden	7,156	5,331	74.5	6,632	4,887	73.7
Great Britain	29,737	27,827	93.6	27,583	25,003	90.7
EU-15	297,446	246,242	82.8	289,050	229,229	79.3

Source: European Parliament and Council Regulations (EU) for the said periods of programming.

The analysis of the financial support under the direct support system among the EU-15 countries shows that in the first programming period of 2007–2013 82.8% of the means of the overall budget were allocated to the CAP Pillar I, with the lowest usage rates of aid recorded in Austria (57.1%), Portugal (50.5%), and Finland (66.5%). In the next term of the CAP programme for 2014–2020, less financial instruments (by 6.9%) are allocated for the first CAP Pillar. It means that in all of the older Member States, the support related to the implementation of payments under the CAP Pillar I has been decreased.

¹³ EP and Council Regulation (EU) No. 1307/2013 of 17 December 2013 establishing rules for direct payments to farmers under support schemes under the common agricultural policy.

Table 3. National ceilings for direct support included in a financial envelope for the new 13 UE states (in millions of EUR)

State	2007–2013			2014–2020		
	the overall budget of the CAP	the first pillar of the CAP	percent	the overall budget of the CAP	the first pillar of the CAP	percent
Bulgaria	5,098	2,489	48.9	7,675	5,336	69.5
Cyprus	379	217	57.0	480	348	72.5
Czech Republic	7,316	4,500	61.5	8,285	6,115	73.8
Estonia	1,209	494	40.9	1,733	1,007	58.1
Hungary	10,298	6,493	63.1	12,346	8,891	72.0
Latvia	1,767	725	41.1	2,686	1,717	64.2
Lithuania	3,611	1,868	51.7	4,861	3,248	66.8
Malta	97	20	20.6	133	34	25.6
Poland	28,269	15,039	53.2	32,088	21,147	65.9
Romania	13,524	5,502	40.7	20,955	12,939	61.7
Slovakia	3,892	1,923	49.4	4,599	2,709	58.9
Slovenia	1,612	712	44.2	1,792	954	53.2
NUE-12	77,072	39,982	51.9	97,633	64,445	66.0
Croatia	0,0	0,0	0.0	3,621	1,296	35.8
NUE-13				101,254	65,741	64.9

Source: European Parliament and Council Regulations (EU) for the said periods of programming.

The situation is changing slightly in the context of the area of payment systems in the new Member States. During the planning of the budgetary framework for 2007–2013, 51.9% of the total budget is foreseen for direct payments. The lowest levels of the support related to the general budget of the CAP were noted in Malta (20.6%), Romania (40.7%), Estonia (40.9%), and Latvia (41.1%). In the next financial perspective for 2014–2020, the expenditures to the CAP Pillar I are increased to 64.9% of the total budget, which is a positive phenomenon observed in all NUE-13 countries.¹⁴

Financing of rural development programmes for 2007–2013 compared to 2014–2020

The rural development programmes are an instrument of policy, referred to the second CAP Pillar. Objectives, priorities, and principles concerning the use of the actions anticipated by the EU budget, are defined in the legislation on RDP. The RDP budget will support the activities not only for agricultural holdings, but also for the socio-economic development of rural areas. The basic principles of the rural development policy for the period of 2007–2013 were included in the EU legislation on the support for the rural development (EAFRD).

¹⁴ EP and Council Regulation (EU) no. 1307/2013 of 17 December 2013 establishing rules for direct payments to farmers under support schemes under the common agricultural policy.

The regulation indicates that the strategic objectives should identify the areas important for the realization of the priorities of the Community, in particular in relation to a sustainable development, and ensure the consistency with other EU policies.¹⁵ It was assumed that the rural development policy is focused on three key areas: the agro-food economy, the environment, and the wider economy and rural population.¹⁶ In yet another term of the support regulating the shape of the Rural Development Programme for 2014–2020, the EP and the Council Regulation (EU) No. 1305/2013 was the primary legal document. This regulation outlines a new strategy for the rural development, which indicates a need to focus on a limited number of the core priorities relating to their development. The priorities will be related to the transfer of knowledge and innovation, the profitability and competitiveness of farms, and the promotion of innovative technologies. The applied instruments of this policy relate to investment, infrastructure, ecosystems, as well as to the support for the less favored areas, environmental protection measures, and the measures on climate change. More attention should be directed to the innovative ideas in business and government activities at the local level. A novelty in this issue lied in the fact that the regulation on the rural development was based on a strategic approach, which meant that the Member States would develop the strategies and programmes on the SWOT analysis. The new delivery mechanism aims to improve the efficiency of the strategic approach by establishing the common objectives and the necessary adjustments.¹⁷

With regard to the support for the rural development, stronger links with other policies are proposed, in particular with the cohesion policy, through the inclusion of the second CAP Pillar in the Common Strategic Framework. When defining the common rules for all the funds in the CSF, the second CAP Pillar should allow activities in a coordinated and complementary way to the first CAP Pillar, so the strengthening should occur through the synergy effect. Financial instruments related to the rural development are fundamentally different from those aimed at direct subsidies. The area payments are forwarded to all the farmers who possess agricultural holdings exceeding 1 ha, and at the same time meet the criteria of cross-compliance and other obligations under the European legislation. In contrast, public spending to the rural development is next forwarded to farmers, and also to a certain group of producers (for example, to a group of farmers) or to a bigger social community (e.g. Leader). In terms of direct payments, a farmer gets these payments annually, while he may receive the assistance under the RDP only once. Besides, this help is sometimes divided into installments. Not all the measures in the RDP are fully

¹⁵ Council Regulation (EC) no. 1698/2005 of 20 September 2005. On support for rural development by the European Agricultural Fund for Rural Development.

¹⁶ Ibidem.

¹⁷ European Parliament and Council Regulation (EU) no. 1305/2013 of 17 December 2013. On support for rural development by the EAFRD and repealing Council Regulation (EC) no 1698/2005.

covered under the public expenditures, because the beneficiary contribution is required in some of them.

The total budget of the CAP on the financial perspective of 2007–2013 covering the first and second CAP Pillars amounted to EUR 374.51 billion, where on the first CAP Pillar it was allocated EUR 286.22 billion (76.4%), while on the second one EUR 88.29 billion (23.6%). In the next multiannual framework programme for 2014–2020, the general budget of the CAP has increased to EUR 390.30 billion (about 4.2% increase). EUR 294.97 billion (75.6%) of it are foreseen on the first CAP Pillar, while EUR 95.33 billion (24.4%) on the second one. In view of these data, it can be concluded that the budget has remained at the same level, taking into account the adoption of a new Member State. In contrast, the general comparative analysis of the CAP budget indicates that the funds for the development of rural areas will increase from EUR 88.3 billion to EUR 95.3 billion (7.9%). Furthermore, the research on the second CAP Pillar shows the phenomenon of the growth of the means targeting the EU-15 states and the diminishing of the means at the disposal of the NUE-13 states. On the other hand, a closer examination of this phenomenon within the EU-15 states shows that these countries stand on a high level of technical equipment and infrastructure in the rural areas, so in this respect they use the EAFRD means on a small range. Denmark (5.8% and 9.1% respectively), Great Britain (6.4% and 9.3%), the Netherlands (7.6% and 20.3%), and Belgium (8.9% and 13.1%) may be counted towards such countries.

Table 4. National ceilings for support of rural development in the 15 EU states (in millions of EUR)

State	2007–2013			2014–2020		
	the overall budget of the CAP	the second pillar of the CAP	percent	the overall budget of the CAP	the second pillar of the CAP	percent
Austria	9,117	3,911	42.9	8,783	3,937	44.8
Belgium	4,680	419	8.9	4,202	551	13.1
Denmark	7,646	445	5.8	6,926	629	9.1
Finland	6,038	2,080	34.5	6,047	2,380	39.3
France	64,865	6,442	10.0	62,397	9,910	15.9
Germany	48,420	8,113	16.8	43,812	8,218	18.7
Greece	18,188	3,707	20.4	18,152	4,196	23.1
Ireland	11,723	2,340	20.0	10,680	2,189	20.5
Italy	35,265	8,292	23.5	37,096	10,430	28.1
Luxembourg	349	90	25.8	347	100	28.8
Netherlands	6,432	487	7.6	5,914	607	20.3
Portugal	7,936	3,929	49.5	8,127	4,058	49.9
Spain	39,894	7,214	18.1	42,352	8,291	19.6
Sweden	7,156	1,826	25.5	6,632	1,745	26.3
Great Britain	29,737	1,910	6.4	27,583	2,580	9.3
EU-15	297,446	51,205	17.2	289,050	59,821	20.7

Source: European Parliament and Council Regulations (EU) for the said periods of programming.

The situation was different in the new Member States, which stand at a lower level of economic development. They have to resolve the problem of whether to allocate more funds for area payments, which are experienced in every agricultural holding, or transfer them to a wider rural community. Generally, in all the NUE-13 countries, the national ceilings on the rural development have been decreased, with the greatest reductions in Bulgaria (from 51.1% to 30.6%), Romania (from 59.3% to 38.3%) and Latvia (from 58.9% to 35.8%). In these countries, the lowest ceilings of direct payments are reported, not ignoring the fact that Bulgaria and Romania joined the EU only in 2007.

Table 5. National ceilings for support of rural development in the new 13 UE states (in millions of EUR)

State	2007–2013			2014–2020		
	the overall budget of the CAP	the second pillar of the CAP	percent	the overall budget of the CAP	the second pillar of the CAP	percent
Bulgaria	5,098	2,609	51.1	7,675	2,339	30.5
Cyprus	379	163	43.0	480	132	27.5
Czech Republic	7,316	2,816	38.5	8,285	2,170	26.2
Estonia	1,209	715	59.1	1,733	726	41.9
Hungary	10,298	3,806	36.9	12,346	3,455	28.0
Latvia	1,767	1,041	58.9	2,686	969	35.8
Lithuania	3,611	1,743	48.3	4,861	1,613	33.2
Malta	97	77	79.4	133	99	74.4
Poland	28,269	13,230	46.8	32,088	10,941	34.1
Romania	13,524	8,023	59.3	20,955	8,016	38.3
Slovakia	3,892	1,969	50.6	4,599	1,890	44.1
Slovenia	1,612	900	55.8	1,792	838	46.8
NUE-12	77,072	37,092	48.1	97,633	33,188	34.0
Croatia	0,0	0,0	0.0	3,621	2,325	64.2
NUE-13	0,0	0,0	0.0	101,254	35,513	35.1

Source: European Parliament and Council Regulations (EU) for the said periods of programming.

Concluding Remarks

The comparative analysis concerning the two groups of the Member States and the two CAP Pillars on the background of the programming periods of 2007–2013 and 2014–2020 indicates new phenomena in the Common Agricultural Policy.

The research has shown that the cumulative budgets of the Common Agricultural Policy in the studied period remained almost at the same level, taking into account the increase in the number of the EU members to 28 in 2007. There have been no significant shifts between the Pillars of the financial instruments, while slightly more resources were forwarded to the direct payments in the new Member States. These changes respond to a broad discussion that was waged before the introduction of the multiannual financial

framework for 2014–2020. The Common Agricultural Policy will undergo a gradual modification, involving more support to the natural environment in connection with the climate, and to a lesser scope will promote the growth of commodity production.

A characteristic feature of this evolution is a wide range and the pace of changes of the CAP, much greater than they were in the previous periods. In the period preceding the CAP programming, not only the rules, which constitute the first Pillar of the CAP related to direct payments and market intervention, but also the regulations establishing the second CAP Pillar, linked to the development of the rural areas, were assessed.

The delayed accession (2014) to the programming of the direct payments system and the rural development, followed by consulting these programmes by the EU, may interfere with the implementation of these measures in particular years.

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Abstract

The study takes up the funding of the Common Agricultural Policy, in which the two groups of the Member States, the two CAP Pillars and the two programming periods of 2007–2013 and of 2014–2020, were under analysis. The research shows that the older Member States (EU-15), possessing 71.3% of the reference area of the land used for agriculture, participated in the formation of the means for financial support under the first the CAP Pillar at the level of 84.0% in the first period, and at the level of 77.7% in the second one. This means that within the European Union there is a gradual tendency for the compensation of direct payments. As for the second CAP Pillar, which is the mirror reflection of the overall situation of the total budget of the Common Agricultural Policy, it covers one third of the financial support instruments.

Analiza porównawcza instrumentów wsparcia finansowego wspólnej polityki rolnej z lat 2007–2013 w stosunku do lat 2014–2020

W artykule podjęto temat finansowania Wspólnej Polityki Rolnej, który rozpatrywano w układzie dwóch grup krajów członkowskich, dwóch filiarów WPR oraz na tle dwóch okresach programowania 2007–2013 i 2014–2020. Z badań wynika, że dawne państwa członkowskie (UE-15), dysponujące 71,3% referencyjnych powierzchni gruntów wykorzystywanych rolniczo, uczestniczyły w środkach wsparcia finansowego w ramach I filara WPR na poziomie – w pierwszym okresie 84,0%, w drugim zaś przypadku na poziomie 77,7%. Oznacza to, że w ramach Unii Europejskiej zmierza się stopniowo do wyrównania dopłat bezpośrednich. Drugi filar WPR będący lustrzanym odbiciem ogólnej sytuacji w łącznym budżecie wspólnej polityki rolnej, zajmuje pozycję na poziomie jednej trzeciej instrumentów wsparcia finansowego.

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The European Union Strategy for the Baltic Sea Region and the Level of Competitiveness of the BSR Economies

Keywords: Baltic Sea Region, European Union for the Baltic Sea Region, 2007–2013, competitiveness

Słowa kluczowe: region Morza Bałtyckiego, Strategia UE dla regionu Morza Bałtyckiego, 2007-2013, konkurencyjność

Introduction

Although the Baltic Sea Region is regarded as the European Union periphery, it is the region of the best macroeconomic indicators and a high position with regard to its competitiveness. It was the first region included in the EU macro regional strategy, due to huge disparities between the level of development in the countries of the Northern and Southern Baltic and the increasing degradation of sea waters. The aim of the paper is to examine how the European Union Strategy for the Baltic Sea Region 2007–2013 affected the competitiveness of the economies in this region in a macroeconomic context.

Disparities in the economies of the Baltic Sea Region

The Baltic Sea Region includes the economies which are highly diversified with regard to their resources, size, membership in organisations, and monetary systems (Table 1). The similar natural conditions have not influenced the social-economic development of these countries as much as their history and politics, the consequences of which find reflection in the level of competitiveness of particular economies.¹

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¹ K. Skrzeszewska, *Konkurencyjność krajów Regionu Morza Bałtyckiego w świetle międzynarodowych rankingów*, Prace Naukowe UE we Wrocławiu – Ekonomia, eds. M. Rękas, J. Sokołowski, Wyd. UE we Wrocławiu, Wrocław 2013.

Table 1. Membership of the BSR countries in selected international organisations

Country	European Union	Eurozone			NATO
		in the zone	with a Euro derogation	before the access	
Denmark	+1973*		+		+(1949)
Germany	+(1952)	+(2002)			+(1955)
Poland	+(2004)			+	+(1999)
Russia	-	-	-	-	-
Lithuania	+(2004)			+	+(2004)
Latvia	+(2004)	+(2014)			+(2004)
Estonia	+(2004)	+(2011)			+(2004)
Finland	+(1995)	+(2002)			-
Sweden	+(1995)			+	-

*the access year

Source: the author's own elaboration.

Eight out of ten countries of the BSR belong to the European Union, half of which are also in the Eurozone.² Apart from Denmark, which is the member state with Euro derogation, other countries are obliged to introduce the common currency. Apart from the economic bonds, some countries cooperate also within the framework of a military alliance. The country which does not belong to any of the above mentioned organisations or structures is Russia.

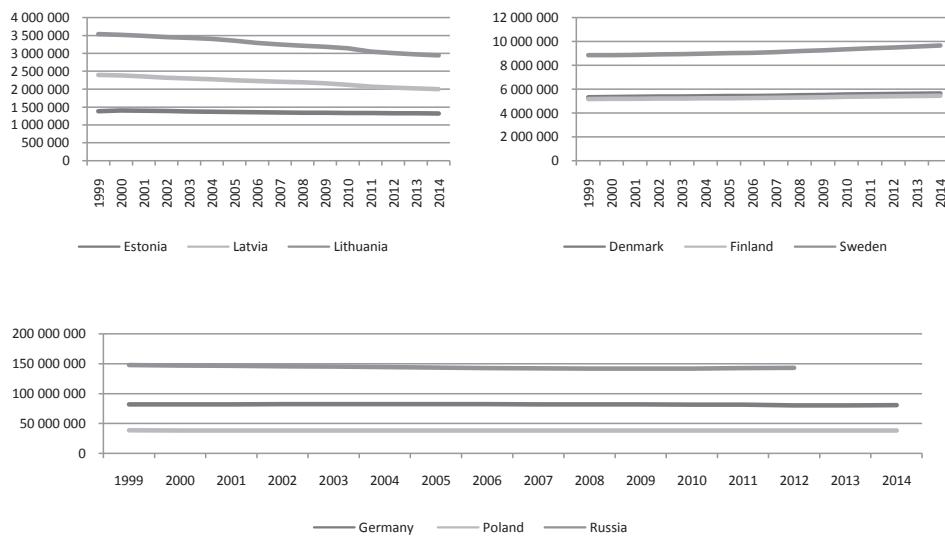
As far as the number of citizens is concerned, the countries in the Baltic Sea Region can be divided, according to the criteria adopted for the needs of this paper, into:

- small countries, below 5 million citizens (Lithuania, Lithuania, Estonia),
- medium countries, from 5 to 10 million citizens (Denmark, Finland, Sweden),
- big countries, more than 10 million citizens (Germany, Poland, Russia) (Figure 1).

While analysing the changes in the number of citizens in the particular countries over the last 15 years, it can be stated that the population growth has occurred only in the medium-sized countries (Denmark, Finland by 6%, Sweden by 9%). In the big countries, the situation is quite stable and the changes, which can be noticed in particular years, do not have any significant meaning with regard to the whole analysed period. A considerable fall in the population size has been noticed in the smaller countries: in Estonia by 5%, and in Lithuania and Latvia by as much as 17%.

² Since 1 January 2015, Lithuania has become the fifth country in the BSR, and as the nineteenth in the EU has entered the Eurozone.

Figure 1. The number of citizens in particular BSR countries (small, medium, big)



Source: author's own study based on Eurostat data.

Economic diversity of the BSR countries is significant. With regard to the disparities in the population size mentioned above, the economies should be compared on the basis of the indicators calculated per capita. For brevity, only one indicator was chosen to show the differences in the level of the development of the economies, i.e. Gross Domestic Product calculated per capita (Table 2).

Table 2. The value of GDP per capita expressed in USD, current prices*

Country	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Denmark	45,282	47,547	50,462	57,021	62,596	56,227	56,411	59,912	56,364	58,894
Germany	33,040	33,543	35,238	40,403	44,132	40,270	40,408	44,355	42,598	45,085
Finland	36,163	37,319	39,487	46,538	51,187	44,838	44,134	48,695	45,649	47,219
Sweden	40,261	41,041	43,949	50,558	52,731	43,640	49,377	56,724	55,039	58,269
Poland	6,620	7,963	8,958	11,157	13,886	11,295	12,304	13,385	12,721	13,432
Lithuania	6,710	7,851	9,250	12,170	14,833	11,714	11,852	14,228	14,172	15,538
Latvia	6,081	7,165	8,986	13,073	15,464	12,082	11,447	13,827	13,947	15,375
Estonia	8,830	10,264	12,473	16,405	17,786	14,542	14,295	16,982	16,887	18,478
Russia	4,109	5,338	6,948	9,145	11,700	8,616	10,710	13,324	14,091	14,612
The world (on average)	10,196	11,044	12,032	13,792	14,507	12,302	11,994	13,314	12,378	11,729

* shaded GDP per capita exceeding the world's average value in a given year

Source: World Bank, <http://data.worldbank.org/> (10.12.2014).

In 2004, the disparities between the richest countries of the North-Western Baltic and the other countries, calculated with GDP per capita exceeded 1000%. Additionally, only Scandinavians and Germans had higher (many times) GDP per capita in comparison to the world's average. Clear differences occurred in 2008, when the Baltic countries joined the countries with higher than average GDP per capita. Yet, in the next year, the effects of the world crisis negatively influenced the results of all the BSR countries, particularly the weakest countries, where the decreases reached about 20%, whereas in relation to the rich countries, the changes were more or less twice lower. Since 2010, the whole Region has obtained GDP per capita higher than the world's average. The disparities have definitely changed: the highest value of this indicator (Denmark) exceeds the weakest (Poland) only four times.

The objectives and scope of the European Union Strategy for the Baltic Sea Region

The Baltic is the focus of interest of many organisations, and it inspires many initiatives on different levels of authorities and in different thematic areas. Their aims can be all comprised in the common subject matter, i.e. to focus on the sustainable development in the BSR. The cooperation in this region is well developed. The common activities undertaken within the organisation framework on different levels became intensified in the 1990s. The most significant initiatives and organisations, from the point of view of the scope and the rank of the undertaken activities, are:

- The Baltic Marine Environment Protection Commission (Helsinki Commission, HELCOM, 1974),
- The Nordic Council (1952),
- The Baltic Assembly (1990),
- Union of the Baltic Cities (1991),
- The *Council of the Baltic Sea States* (1992),
- The Northern Dimension of the EU (1997, a joint policy of the UE member states, Island, Norway and Russia, the aim of which is to promote the activities facilitating the cooperation and the sustainable development of the Northern Europe),³
- Baltic Development Forum (1998, the network of more than 8000 top level decision making entities of the world of business, politics, science and media),⁴

³ Northern Dimension Partnership in Public Health and Social Prosperity, http://www.ndphs.org/?language,Polski,about_nd (11.12.2014).

⁴ Baltic Development Forum, <http://www.bdforum.org/baltic-development-forum-introduction/> (14.12.2014).

- Common areas EU –Russia (2003, 4 common areas of mutual cooperation: 1) economic, 2) freedom, security, and justice, 3) national security, 4) scientific research, education, and culture),
- EU Common Policies (among others: cohesion policy, environment policy, and integrated maritime policy),
- Baltic Metropoles Network (common activities promoting the innovativeness and competitiveness of the BSR).⁵

The majority of the initiatives were undertaken just after the dissolution of the Eastern Bloc and the political-economic transformations of people's democracy in the former countries. Despite so many organisations, the cooperation of which is shaped on the governmental, parliamentary, and local scale, the development of the Baltic Sea Region countries was not satisfactory. The European Commission stated that in spite of "the effective cooperation on the international and interregional level, new opportunities resulting from EU membership have not yet been fully exploited and no one has found the proper solution to problems the whole region has been facing."⁶ The initiative to develop the strategy for the BSR was undertaken by the European Parliament in November 2006, when they adopted the resolution postulating the elaboration of such a document. The BSR strategy was announced in the Communication of the Commission in June 2009 and approved of by the European Council in October the same year.⁷ It included eight Union countries with an access to the Baltic Sea, and in some justified cases its range of activities could be expanded by the participation of Norway, Russia, and Belarus. The realisation of the strategy was to be based on the existing institutional structures and regulations. No extra resources were allocated for its implementation in the EU budget. The strategy was based on four pillars (ecology, prosperity, accessibility and attractiveness of the region, safety and security), which reflect a wide range of political activities, and are complementary to one another, so that an activity in one of them will affect the other pillars.

The implementation of the Strategy was carried out by implementing the Action Plan, which contained Priority Areas (17), and by Horizontal Actions (5).⁸ Within these projects, the Flagship Projects were implemented (Table 3).

⁵ *The Baltic Metropoles Network*, <http://www.baltmet.org/titlepage> (14.12.2014).

⁶ Komunikat Komisji do Parlamentu Europejskiego, Rady, Europejskiego Komitetu Ekonomiczno-Społecznego i Komitetu Regionów dotyczący Strategii Unii Europejskiej dla regionu Morza Bałtyckiego, KOM (2009) no. 248, Bruksela 10.09.2009.

⁷ Ibidem.

⁸ *Plan Działania, dokument roboczy Służb Komisji uzupełniający Komunikat Komisji do Parlamentu Europejskiego, Rady, Europejskiego Komitetu Ekonomiczno-Społecznego i Komitetu Regionów dotyczący Strategii Unii Europejskiej dla regionu Morza Bałtyckiego*, SEC (2009) 712/2, Bruksela, 19.06.2009.

Table 3. Priority issues outlined within partial and overall objectives of the EU Strategy for the BSR

Objectives	Partial objectives	Priority issues
Save the sea	clean waters in the sea	biogenic substances – reducing the inputs of biogenic substances to the Baltic Sea
	rich and healthy wild fauna and flora	agriculture – reinforcing sustainability of agriculture, forestry and fishery
		biological diversity – preserving biodiversity in the BSR
		threats – reducing the use and the impact of substances hazardous to the environment
	ecological and safe transport	safety – increasing the level of safety and security of life on the sea
		shipping – creating conditions for ecological shipping in the BSR
	improvement of cooperation	security – protection from emergencies and accidents on the land
Connecting the region	good transport conditions	transport – more convenient transport links inside and outside the BSR
	reliable sources of energy	energy – improving the access to, and the efficiency and security of the energy markets
	connecting people in the region	–
	improvement of cooperation in fighting cross-border trade crime	crime – fighting cross-border crime
Increasing prosperity	EUSBRS (the European Union Strategy for the Baltic Sea Region) as an important instrument in developing and realizing the cohesive market	internal market – removing hindrances to the operation of the internal market
	EUSBSR in the implementation of the strategy 'Europe 2020'	health – improving and promoting health
		innovations – exploiting the potential of the region in R&D activities
	improvement of competitiveness of the BSR on the global market	culture – developing and promoting the common culture and cultural identity
		education – developing innovative teaching methods
		SMEs – implementing "Magna carta of small enterprises": promoting entrepreneurship, increasing the significance of the sector
		tourism – raising awareness of the BSR cohesion
		–

Source: KOM(2009) 248, SEC(2009) 712/2.

The realisation of the objectives outlined in the Strategy was to bring about the changes which would result in the BSR achieving the status of:

- the region ecologically sustainable,
- the region of prosperity,
- the accessible and attractive region,
- the safe region.⁹

⁹ Komunikat Komisji...

Apart from the activities undertaken in the selected priority areas, the European Commission pointed out the necessity of undertaking horizontal actions (HA). These were:

- HA ‘Involve’ – strengthening multilevel governance,
- HA ‘Neighbours’ – increasing the cooperation with neighbouring countries,
- HA ‘Promo’ – intensifying common promotional activities and the activities designed to build regional identity,
- HA ‘Spatial’ – encouraging the use of spatial planning in maritime and land areas,
- HA ‘Sustainable’ – sustainable development and bio-economy, the objective of which is to transform the BSR into the region of prosperity.¹⁰

The implementation of the strategy was possible thanks to the program resources coming from the Union funds and others. The total sum allocated for this aim, which was accessible at the beginning of the program, was EUR 222.8 million. These funds came from:

- the European Regional Development: EUR 208 million,
- the European Neighbourhood and Partnership Instrument: EUR 8.8 million,
- the Norwegian National Funding: EUR 6 million,
- the funds allocated together with partners to finance the projects.¹¹

The programmes realised within the EUSBSR were financed to a different extent, depending on the country of origin of the partner: 75% costs qualified in case of Denmark, Germany, Sweden and Finland; 85% for Estonia, Lithuania, Latvia and Poland; 50% for Norway; 90% for Belarus.¹²

In five competitions, all together 90 projects were approved, including 75 with Polish partners. The majority of the approved projects, namely 28, were included in the priority ‘innovations development’, including 26 with Polish participation. The next, with regard to the number, were: ‘Attractiveness and competitiveness of cities and regions’ – 23 projects including 13 with Polish participation; ‘The Baltic Sea’ as a common resource – 21 (total) and 17 (with Polish participation); ‘External and internal accessibility’ – 18 and 13 (respectively).¹³

167 partners from Poland participated in the implementation of the Strategy. The majority of them were from the following voivodeships: Pomeranian (60), Masovian (24), West Pomeranian (20) and Greater Poland (14). In the other voivodeships, the interest in the programme was considerably lower (3–8 partners), and Świętokrzyskie Voivode-

¹⁰ Ibidem.

¹¹ Program współpracy transnarodowej Regionu Morza Bałtyckiego. Podsumowanie realizacji programu 2007–2013, Ministerstwo Infrastruktury i Rozwoju, Warszawa 2014.

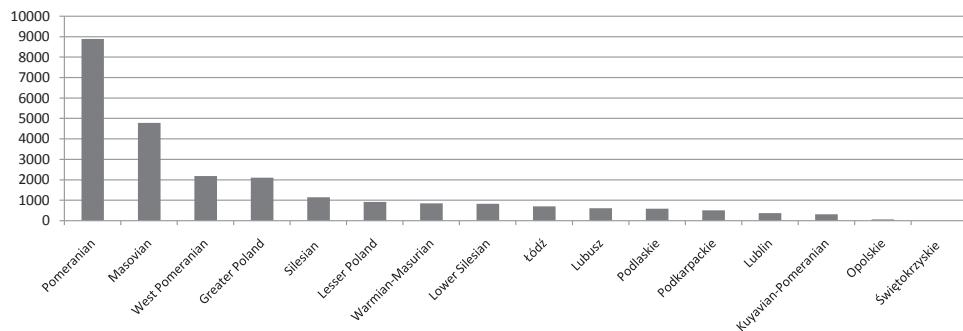
¹² Baltic Sea Region Programme 2007–2013.

¹³ Program współpracy transnarodowej...

ship did not participate in it at all. In comparison to the other states of the BSR, the Polish participation was noticeable. With regard to the number of partners, Poland took the fourth position, behind Sweden (about 230 partners), Germany (about 230 partners), and Finland (about 180 partners). In the other countries of the BSR, the number of partners oscillated around 150 (Lithuania), 110 (Latvia, Estonia), and 105 (Denmark).

With regard to finances, disparities were clearly noticeable both on the local (Figure 2) and regional scale.

Figure 2. The level of financing the Polish partners, in particular voivodeships (in thousands of EUR)



Source: author based on: *Program współpracy transnarodowej...*

The Polish partners who obtained financing on the level of EUR 25 million came in fourth behind: the Swedish (about EUR 42 million), the Germans (about EUR 40.5 million), the Finnish (about EUR 31 million). Lower financing was allocated to: the Lithuanian (about EUR 19 million), the Danish (EUR 18 million), the Latvian (about EUR 14 million) and the Estonian (about EUR 13 million).¹⁴

Evaluation of the changes in the level of competitiveness of the economies of the BSR

International competitiveness of a country is a relatively new area of research. In the mid 1980s, when Asian economies started to grow on an unparalleled scale, in different places all over the world, new institutions were set to examine the competitiveness of economies. Among them, apart from higher education institutions, there are scientific and research institutes (e.g. *The International Institute for Management Development –*

¹⁴ *Program współpracy transnarodowej...*

IMD), international organisations (e.g. *The World Economic Forum* – WEF), as well as institutions and private enterprises (e.g. *The Heritage Foundation*).¹⁵

Competitiveness is defined on the basis of different criteria. It has been estimated that the number of definitions of competitiveness is up to 400.¹⁶ Following the aim, as stated in the introduction of this paper, the indicators describing the competitiveness of the national economy should cover also the issues connected with the real economy and the regulatory sphere. Both aspects are included in the indicators of competitiveness of IMD and WEF. The analysis of the changes in the position of competitive economies in the BSR will be conducted on the basis of the IMD indicator,¹⁷ formulated on the basis of about 300 criteria.¹⁸ The criteria are divided into four groups: economic conditions, effectiveness of the government, effectiveness of enterprises, and infrastructure. The number of the factors in each of the four groups shows that the aspects of the highest significance are these which affect the dynamics of the economy development.¹⁹

Table 4. Ranking of competitiveness of the Baltic Sea Region countries, according to IMD, in the years 2004–2014*

	2004	2005	2006	2007	2008	2009**	2010	2011	2012	2013	2014
Sweden	11	14	14	9	9	6	6	4	5	4	5
Germany	21	23	26	16	16	13	16	10	9	9	6
Denmark	7	7	5	5	6	5	13	12	13	12	9
Finland	8	6	10	17	15	9	19	15	17	20	18
Estonia	28	26	20	22	23	35	34	33	31	36	30
Poland	57	57	58	52	44	44	32	34	34	33	36
Lithuania	–	–	–	31	36	31	43	45	36	31	34
Latvia	–	–	–	–	–	–	–	–	41	31	34
Russia	50	54	54	43	47	49	51	49	48	42	38

*Shaded cells: the country's position in the first twenty countries of the highest competitiveness (light gray), in the second twenty (darker tone of gray), the third twenty – no background.

**The distinguished (bold line) period corresponds to the period in which the activities within the EU Strategy for the BSR were undertaken.

Source: *World Competitiveness Report*, IMD, Geneva 2004–2014, <http://www.imd.org/research/publications/wcy/upload/scoreboard.pdf>.

¹⁵ K. Skrzeszewska, *Konkurencyjność...*

¹⁶ Konkurencyjność Polski na tle zmian gospodarczych w krajach OECD. Ewolucja znaczenia czynników konkurencyjności, eds. W. Bieńkowski, M. A. Weresa, M. J. Radło, Oficyna Wydawnicza SGH, Warszawa 2010.

¹⁷ IMD indicator was chosen because of the wide scope of the criteria which are used to construct it. Thanks to the drivers of the productivity and prosperity this indicator assesses the present national competitiveness and the possibilities of the potential growth.

¹⁸ The number of the criteria is not constant. It changes along with the changes in the method of assessing the competitiveness indicator.

¹⁹ *World Competitiveness Report*, IMD, Geneva 2004–2014.

Table 4 compares the positions of the BSR countries in the IMD ranking of competitiveness. It turns out that the division into the most competitive economies on the world's scale and the others has remained the same over the last few years, irrespectively of the regional initiatives undertaken in the basin of the Baltic Sea, the Union, or international initiatives. In the first twenty most competitive economies, there are the richest countries, which, with regard to the factors determining the dynamics of the economy development, definitely exceed the countries of the South-East Baltic. Analysing the positions of the smallest countries in the ranking of competitiveness, it can be concluded that their situation depends more on the world's economic circumstances than on the programmes for the sustainable development of the Region. It is clearly visible when the period in which the programme is operating, is compared to the earlier period. The world crisis caused that the competitiveness position of these economies decreased during the implementation of the Strategy of the BSR. Nevertheless, the level of the competitiveness of the whole Region over the last 11 years has improved. In 2004, when the EU was accessed by, among others, the Baltic countries and Poland, in this region there were only two states from the first ten and two from the second ten of the most competitive economies of the world. The other states either were not classified or had the position in the other half of the first hundred. Nowadays, three states are in the first ten, and the others take the position in the first forty. On the basis of these facts, it can be stated that over the last few years the Region has gained significance not only on the European scale.

Conclusion

The Baltic Sea Region is an important area for the European Union in spite of its peripheral location. The potential of the region is shown, among others, by high GDP per capita, in case of some economies exceeding many times the world's average value. However, the positive aspects are assisted by negative ones: big disparities in the development level of particular economies, high level of the pollution of the Baltic and its consequences. As a result, the sustainable development and environment protection are the objectives of many Baltic organisations. Such an objective was also set by the European Commission and announced in 2009 in the EUSBSR for the years 2007–2013. The Strategy comprised the areas not only from the EU, but the whole basin of the Baltic. Poland actively participated in the implementation of the Strategy:

- Polish partners took part in 75 projects (out of 90),
- the most active voivodeships were: Pomeranian, Masovian, West Pomeranian, and Greater Poland,
- 167 Polish partners were engaged in the implementation of the projects; these were, first of all, scientific and research institutes, Marshal's offices, and higher education institutions,

- Polish partners obtained financing of EUR 25 million for the implementation of the projects.

The biggest beneficiaries of the projects implemented within the Strategy for the BSR were the richest countries: Sweden, Germany, and Finland.

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Abstract

Huge economic disparities between the BSR countries can adversely affect the development of the region in the economic and social aspect, and also the level of environmental protection. The initiatives for the cooperation undertaken over the years have resulted in a number of Baltic organisations being involved in the sustainable development of the region. The initiative, which was to accelerate the convergence of the weaker countries and to make the region prosperous, attractive, and safe, was the EU Strategy for the BSR, 2007–2013. It is impossible to separate the Strategy effects from the effects of the implementation of the EU policies, and the activities undertaken by many Baltic organisations. It should be noted, however, that the positive effects of this cooperation can be seen, for example in the rankings of competitiveness among the Baltic economies.

Strategia Unii Europejskiej dla regionu Morza Bałtyckiego oraz poziomu konkurencyjności gospodarki BSR

Ogromne różnice gospodarcze pomiędzy krajami regionu Morza Bałtyckiego mogą niekorzystnie wpływać na rozwój regionu w aspekcie ekonomicznym i społecznym, a także na poziom ochrony środowiska. Podejmowane w ostatnich latach inicjatywy na rzecz współpracy doprowadziły do powstania wielu organizacji bałtyckich zaangażowanych w zrównoważony rozwój regionu. Inicjatywą mającą na celu przyspieszenie konwergencji słabszych krajów, w celu uczynienia regionu zamożniejszym, atrakcyjnym i bezpiecznym, była Strategia UE dla regionu Morza Bałtyckiego 2007–2013. Niemożliwe jest oddzielenie efektów Strategii od realizacji polityki UE oraz działań podejmowanych przez wiele organizacji bałtyckich. Należy jednak zauważyc, że pozytywne efekty tej współpracy można dostrzec na przykład w rankingach konkurencyjności między gospodarkami bałtyckimi.

Ethics

Socially Responsible Business
and Management of Contemporary
Organization

The Phenomenon of Greenwashing
in Marketing Communication of CSR

Indicating Sustainability in Bookkeeping
Systems – a Reference Frame
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the Perspective of an Ethical Change
(de: Zur Abbildung der Nachhaltigkeit
im Rechnungswesen – ein Bezugsrahmen
und Operationalisierungsvorschläge
für den Mittelstand unter einer sich
wandelnden Ethik)

CSR and Innovativeness
of the Organisation

Infobrokering: an Ethical Challenge
in the Knowledge-Based Economy

Profit Maximization from the Perspective
of Ethics (de: Die Gewinnmaximierung
aus der Sicht der Ethik)

Marcin Janowski*

Socially Responsible Business and Management of Contemporary Organization

Keywords: Corporate Social Responsibility, management, manager

Słowa kluczowe: Społeczna Odpowiedzialność Biznesu, zarządzanie, menedżer

Introduction to management

Generally, ‘management’ can be defined as knowledge which is a part of economics. It is a process “focusing on implementation of goals, in particular through planning, work organization, efficient decision making, motivating and controlling. An important property of management is a rational use of resources (people, fixed, financial and intangible assets).”¹

A similar approach to management has been taken by Koźmiński and Jemielniak. In their opinion, ”management involves ensuring (creating) conditions so an organization can operate according to its objectives to implement its mission, reach relevant goals and maintain necessary cohesion helping it to survive.”² The definition highlights one very important feature of management related to profitability. It is important since each entity interested in corporate social responsibility needs to communicate the significance of its goals. In the CSR concept, economic goals still remains crucial, whereas social ones are subordinate to the former. It is so because in the free competition context, a company

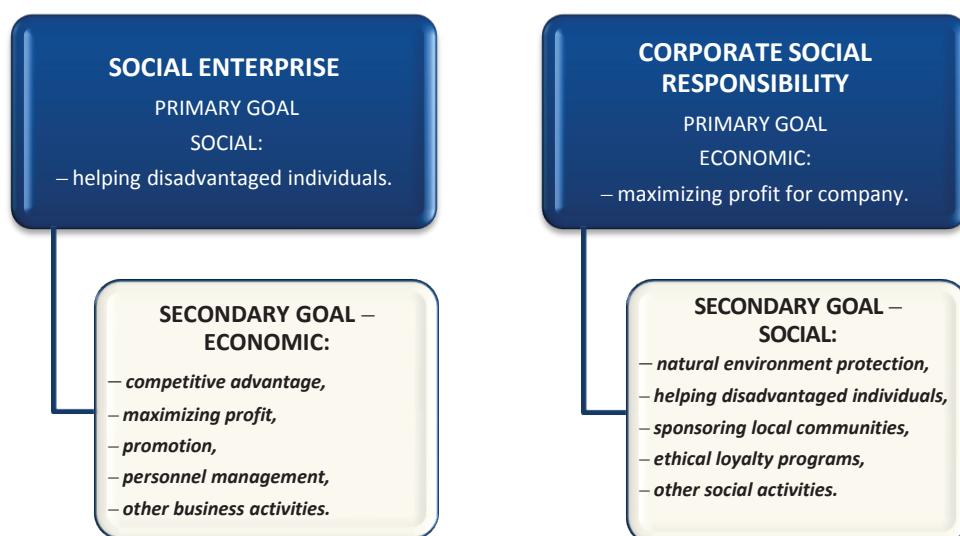
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¹ M. Brojak-Trzaskowska, *Wybrane koncepcje w zarządzaniu współczesnymi przedsiębiorstwami*, in: *Zarządzanie przedsiębiorstwem*, ed. J. Engelhardt, CeDeWu, Warszawa 2014, p. 9.

² A.K. Koźmiński, D. Jemielniak, *Zarządzanie od podstaw*, Wydawnictwa Akademickie i Profesjonalne, Warszawa 2005, p. 16.

needs to ensure its profitability, otherwise it will not withstand the omnipresent competition, and it will not be able to implement corporate social responsibility goals. The above has been highlighted since in various communities, especially those representing practitioners, various false stereotypes still exist. It is sometimes claimed that social goals should be considered first and the proper management of economic goals seems to be forgotten. Such opinions are sometimes justified by misinterpreted concepts of social goals. An example of that is the analysis of social enterprise goals,³ mistaken with the concept of the corporate social responsibility. The former indeed define social goals as the most important. It should be added, however, that the operation of social enterprises does not always depend on their competitive position on the market, but on the provision of external funding. Such financial arrangements are not available for the corporations implementing the CSR concept, since they need to generate the necessary funding from the market by themselves. The hierarchies of CSR and the social enterprise goals are compared in Figure 1.

Figure 1. Hierarchies of social enterprise and corporate social responsibility



Source: materials developed by author.

³ Social enterprise referred to as social economy or economy of solidarity, as it was described by Babis, is “(...) a sector of the economy in which organizations focus on their social usability and their surplus is used for implementing a social goal.” Source: *Zarządzanie podmiotami ekonomii społecznej*, ed. H. Babis, Polskie Towarzystwo Ekonomiczne, Szczecin 2013, p. 11.

The best example summarizing the significance of the economic goals in CSR has been expressed by Drucker. "If managerial posts were occupied not by businessmen but archangels, they would have to take care of profitability despite being completely disinterested in profit making."⁴ For this reason, proper management in an organization struggling against free competition (regardless of its operating concept) is necessary, and the relevant knowledge helps to reach goals more efficiently (including the corporate social responsibility goals). Rapid external and internal changes in business organizations determine an important task for contemporary managers. As Parker puts it, "management never ends, it must continue while implementing activities aimed at organizing a system which steadily tends to disorganize itself."⁵

From the point of view of the managerial staff implementing corporate social responsibility objectives, it is worth quoting one more definition which highlights the economic and social dimension of CSR. It was formulated by Koźmiński, who wrote that "the core of management is harnessing diversity and transforming conflicts into cooperation to ensure the survival and development of an organization, including the relationship with its environment."⁶ Such an approach to management helps to highlight the issues fitting into the CSR concept (protecting the environment or helping the socially and economically disadvantaged people).

Apart from the attempt to define management, it is necessary to refer to some major features of the process. They should provide a better description of the term of management, and examine the areas where we can find references to social issues, typical for CSR. Those basic features of management include:⁷

- a) placing management processes in a socio-geographic context which necessitates considering ethics, norms of conduct, group culture (ethnic, national, and ideological groups);
- b) focusing on a man, which translates into the awareness of the fact that a man always stands behind the success of an organization, a man who can be educated and deal with tasks in line with their psychophysical skills and experience;
- c) creating systems of internal and external communication in an organization, which determine success, both economic and social;
- d) implementing one of the basic goals, that is a positive relationship with the customer, since a market success is closely linked with attracting customers and main-

⁴ M. Żemigóła, *Społeczna odpowiedzialność biznesu. Budowa zdrowej, efektywnej organizacji*, Wolters Kluwer, 2007, p.15.

⁵ M. Parker, *Against Management*, Polity Press, Cambridge 2002, p. 62.

⁶ A.K. Koźmiński, *Zarządzanie*, in: *Zarządzanie. Teoria i praktyka*, eds. A.K. Koźmiński, W. Piotrowski, PWE Warszawa 2002, p. 57.

⁷ W. Maziarz, *Zarządzanie, przywództwo, lider i menedżer w podmiotach ekonomii społecznej*, in: *Menedżer ekonomii społecznej*, ed. H. Babis, PTE, Szczecin 2013, p. 46.

- taining relations with them, and the activity related to it should take into account the customers' needs;
- e) observing the surroundings and drawing conclusions to build up knowledge, acquire new competences, and adapt the organization to ever changing conditions;
 - f) selecting tasks and determining goals and values (including social ones) as the guiding principles for organization stakeholders.

As specified above, management cannot focus on just one selected aspect, but it needs to be more universal. It is not possible to separate the rules dedicated solely to social responsibility, since management is applicable to all business that represents various concepts. It is possible to claim that in the case of CSR, certain issues will be more relevant than others. In particular, they include those that fit into the concept of sustainable development.

Organizational culture and management

It needs to be mentioned that organizational culture is one of the major factors determining management processes in organizations. It influences the nature of an organization, and creates a basis for formulating its mission, and, as such, shapes its strategy. Therefore, it influences the nature and type of decisions made by managers.

In general, organizational culture can be described as the 'identity' of a company. It is believed that the term 'organizational culture' was formed by Jacques, a Canadian psychologist and doctor. The term was used for the first time in the first half of the 20th century, whereas the researchers in the field of economy and management started using the term in the 1970s and 1980s. Nowadays, we have a number of definitions of the term. For the purpose of this article, it is justified to quote those which refer to social and management issues. According to Schein, organizational culture is "a pattern of shared basic objectives defined while solving problems, which are efficient enough to consider them valuable and worth promoting among new members of the organization as a desired attitude, mode of thinking and perceiving problems."⁸ This approach highlights those qualities of management processes in an organization, which are worth examining in a wider context of their social dimension. An example of this approach can be seen in the definition by Sikorski, who believes that "organizational culture is a system of thinking and behavior patterns that are important for the implementation of formal goals of an organization, patterns which are informally rooted in the social environment of that or-

⁸ E. Schein, *Coming to a New Awareness of Organizational Culture*, "Sloan Management Review" 1984, no. 25, p. 12.

ganization.”⁹ While linking the social aspect with elements of management in a similar manner, Czerska presented organizational culture describing it as “a set of social norms and value management systems that stimulate behavior of organization members and are important for the implementation of a specific goal.”¹⁰ It is clear that since organizational culture has a strong influence on the management processes in a company, it needs to be taken into consideration by managers while formulating strategies. It seems to be particularly important to consider organizational culture from the point of view of corporate social responsibility. It results from a specific nature of CSR goals, which include environmental protection, equal rights, and internal and external ethical relations. Such goals form a foundation of culture of any community operating in its socio-economic environment, and, as such, exert strong influence on the culture in an organization. It can be concluded that the development of organizational cultures in the context of CSR marks a return to the values which became marginalized in many organizations due to globalization, commercialization, and moral deterioration caused by political elites and an ethical crisis in business. As highlighted by Penc, ethical attitudes and social responsibility should not be strange to business decision makers, and “ethics should be fitted into the culture of a company as an important set of values, norms and behaviors (...). Cultural ways play an important role in determining the behavior of managers (...) and their awareness of relations between success of an organization and its environment.”¹¹ Environmental, ethical and social behaviors are closely linked with the expectations expressed by the internal and external environment of an organization. Therefore, the incorporating of the corporate social responsibility concept into the organizational culture seems natural, and, as emphasized by a number of researchers, unavoidable if the socio-economic environment should develop towards the equality and fair treatment of all parties involved.

Organizational culture develops under the influence of several factors, which can be divided into endogenous (internal) and exogenous (external) ones. The former include, among others, the cultural tradition of an organization, the organizational solutions implemented so far, and the managerial staff, whereas exogenous factors comprise social development and historical experience, as well as demographic, geographic, and religious conditions. Both external and internal factors are presented in Table 1.

⁹ C. Sikorski, *Kultura organizacyjna. Efektywnie wykorzystaj możliwości swoich klientów*, C.H. Beck, Warszawa 2006, p. 31.

¹⁰ M. Czerska, *Zmiana kulturowa w organizacji*, Difin, Warszawa 2003, p. 11.

¹¹ J. Penc, *Menedżer w działaniu. Sekrety prowadzenia biznesu*, C.H. Beck, Warszawa 2003, p. 79.

Table 1. Endogenous and exogenous factors influencing organizational culture

Organizational culture	
Endogenous factors	Exogenous factors
cultural tradition of organization	social development and historical experience
existing organizational solutions	demographic conditions
managerial staff	religion

Source: author based on K. Kubik, *Menedżer w procesie zarządzania zasobami ludzkimi*, Wydawnictwo Menedżerskie PTM, Warszawa 2012, p. 221.

The factors influencing organizational culture can be classified from the point of view of the environment, organization, and stakeholders. With this respect, internal factors include those pertaining to the organization itself, and those related to the internal stakeholders. A detailed division of the factors is given in Table 2.

Table 2. Factors influencing organizational culture from the point of view of environment, organization and stakeholders

Organizational culture		
Environment	Organization	Stakeholders
social and cultural	vision and mission,	cultural values
economic legal regulations	history of companies	needs
technology	size of organization	experience
sector	organization strategy	education level
competition structure	organization structure	
	technology used	
	management style	

Source: author based on G. Aniszewska, I. Gielnicka, *Firma to ja, firma to my*, Ośrodek Doradztwa i Doskonalenia Kadr, Gdańsk 1999, p. 44.

The factors listed above can also be divided regarding their economic and social influence on organizational culture. The former include those that depend on the specific nature of the market, such as the size of an organization, market structure, technology, and organizational structure, whereas the latter include social and cultural environment, cultural values, and the stakeholders' needs. The division is indeed important from the point of view of implementing the CSR concepts. The first group includes the factors that can be influenced by managers while shaping organizational culture in the context of social responsibility. Social factors, however, remain beyond the influence of managers although they determine their decisions to a large extent. The factors are usually closely linked with the principles of ethics or good conduct, and thus naturally fit into the concept of corporate social responsibility. It may also be noticed that there are those factors which can neither be included in the first nor the second group, such as the company mission or the history of an organization, since they result partially from the economic, and, to a certain extent, from the social goals.

Organizational culture is one of the foundations of the management process, and has a strong influence on the business activity, especially in the context of CSR. The ability of developing an appropriate culture in a company has become necessary while planning and implementing selected strategies by managerial staff. The number of social factors influencing organizational culture is so large that managers while implementing the corporate social responsibility concept need to pay particular attention to shaping relevant attitudes and behavior. The values and attitudes shared by employees should be developed in such a way that the culture of a socially responsible organization becomes the foundation of personal values and the culture of the organization members.

Conclusion

Contemporary business is responsible business, and the role of a manager involves searching for synergies between economic, social, and environmental objectives. This should result in building company development strategies based on the corporate social responsibility concept. This should also generate measurable benefits for the organization. In the internal context, it may include, for example, the possibility to reduce administrative tasks in the result of the voluntarily assumed ethical obligations or conflict free management of the organization. As for the external context, CSR activity (in longer term) may help implementing more complex, even macroeconomic goals (improved social responsibility and cohesion, enhanced innovation of the economy, responsible use of resources and integration with labor market).¹² In the light of the above, the role of a socially responsible manager is fully justified, since mere acknowledgement that CSR is the right, proper, and desired concept is insufficient. It should also be taken into consideration how to implement and use it efficiently to promote synergies between social and economic goals.

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¹² *Społeczna Odpowiedzialność Przedsiębiorstw (CSR)*, Ministerstwo Gospodarki, www.mg.gov.pl (10.02.2015).

Schein E., *Coming to a New Awareness of Organizational Culture*, "Sloan Management Review" 1984, no. 25.

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Abstract

Management of businesses in the times of rapid and unpredictable changes, while striving for efficient implementation of statutory goals and maintaining economic efficiency, is a complex and uneasy task. Provided that managers want a company to implement not only business, but also social goals that fit into the broad concept of Corporate Social Responsibility, the process seems even more difficult. For this reason, it is important that contemporary managers should have versatile knowledge on management which deals with creating methods of effective and efficient implementation of business goals.

Społecznie odpowiedzialny biznes w zarządzaniu współczesną organizacją

Zarządzanie organizacją w dobie dynamicznych i trudnych do przewidzenia zmian, przy dążeniu do skutecznej realizacji przyjętych celów statutowych i zachowania efektywności gospodarczej, to zadanie skomplikowane i nielatwe. Jeżeli do tego zarządzający będą chcieli, aby ich podmiot realizował nie tylko cele ekonomiczne, ale również społeczne, wpisujące się w szeroko rozumianą koncepcję *Corporate Social Responsibility*, to wybór takiej drogi wydaje się zadaniem jeszcze trudniejszym. Dlatego ważne jest, aby wspólnie zarządzający wyposażeni byli w multidyscyplinarną wiedzę, będącą podstawą nauki zwanej *zarządzaniem*, zajmującej się tworzeniem metod skutecznego i sprawnego realizowania celów podmiotów gospodarujących.

Hubert Kubiak*

The Phenomenon of Greenwashing in Marketing Communication of CSR

Keywords: greenwashing, corporate social responsibility, business ethics

Słowa kluczowe: greenwashing, społeczna odpowiedzialność biznesu, etyka biznesu

Introduction

The ‘greenwashing’ phenomenon, although already present in the world literature since the 1980s, has been researched in Poland only recently. While analysing it, it is needed to consider it in a purely marketing, as well as in a basic ethical context. The tasks which the modern enterprises are faced with, are extremely complex, and operating at the crossroads of the mentioned areas leaves a wide field of creativity (unfortunately often understood in a negative sense). The world is changing at a rapid pace, and, subsequently, so do the challenges for the corporations. Hence, many nuances may err on the ethical evaluation of the functioning of such companies. The purpose of this article is to give a complex characteristic of the ‘greenwashing’ phenomenon in the marketing communication of the corporate social responsibility.

Definition and history

It is not exactly clear when the term ‘greenwashing’ occurred in the public discourse. According to some sources, it has been used by ecological activists since the 1970s. However, the majority of researchers point to the year 1986, when a biologist and an activist, Jay Westerveld, used it in his essay, referring to some ethically ambiguous practices in hotel business.

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The Oxford Dictionary defines ‘greenwashing’ as “disinformation disseminated by an organization so as to present an environmentally responsible public image.”¹ According to Natalia Ćwik, we face greenwashing in two main cases:

- a) “if a company provides false information about some product features that are related to his influence on the environment;
- b) if a company positions its products / brands as environment friendly, but at the same time attempts to take actions that are harmful for the environment in other aspects.”²

The researcher also points to the goal of the enterprises engaged in such activities, which is obtaining so called ‘halo effect’. Companies assume that the reception of their eco-friendly products have a positive impact on the perception of the entire organization. Therefore, it often happens that the expenditure on the communication of CSR activities outweigh the costs of the actual sustainable investments.³

It can be assumed that the seeds of greenwashing were sown in the mid 1960s. At that time, the environmental movements gained wide popularity, and many companies decided to incorporate some elements of ecology in their advertising campaigns.⁴ In the 1980s, the pro-environmental movements grew in importance, which was undoubtedly connected with the outrage caused by some huge ecological disasters of that time (Bhopal, Chernobyl, oil spill Exxon Valdez).⁵ A negative side effect was the increase of greenwashing cases in the business world. In 1985, Chevron Corporation launched one of the most notorious campaigns of this kind in history. The campaign was full of exaggerated advertisements suggesting, for example, that endangered species were rescued by the employees of the company. Nevertheless, it resulted in the increase of sales.⁶

The studies conducted in 1991 showed that roughly 58% of all the advertisements related to the environment protection were in some way misleading the customer. In 1998, the regulations on green marketing were introduced in the United States. In 2002, in Johannesburg, at the World Summit on Sustainable Development, the companies leading in the use of greenwashing in their communication were awarded by so called Greenwash Academy.⁷

¹ A. Rowell, *The spread of greenwash*, in: *Battling Big Business*, ed. Eveline Lubbers, Common Courage Press, USA 2002, p. 19.

² N. Ćwik, *Wybielanie za pomocą zielonego*, in: <http://www.proto.pl/artykuly/info?itemId=77456> (15.03.2015).

³ Ibidem.

⁴ B. Black, D. Lybecker, *Great Debates in American Environmental History*, Greenwood Publishing Group, USA 2008, p. 147.

⁵ J. Karliner, *The Corporate Planet: Ecology and Politics in the Age of Globalization*, Sierra Club Books, San Francisco 1997, p. 170–171.

⁶ *Greenwashing 101*, in: <http://site.thegreenlifeonline.org/greenwash101> (15.03.2015).

⁷ Ibidem.

Scale of the greenwashing phenomenon

According to the Terrachoice report, the number of green products in the United States and Canada increased (by 73%) from 2739 in 2009, to 4744 in 2010.⁸ The world market of ecological products is estimated at USD 63 billion (in Poland barely USD 100–150 million, but it is growing at 20–30% per year).⁹ Researchers see a huge upward trend of ‘going green’ among companies, their products, and organizational cultures. In addition to this, many of them strongly emphasize that in their marketing efforts by initiating aggressive advertising campaigns, modifying their logo, etc. Those companies often try to follow the trend of being socially responsible, and, by using some ethically questionable methods, they try to gain a competitive advantage over other companies. They undertake the risk, relying on the ignorance or laziness of the consumers.¹⁰

Unfortunately, greenwashing has already become the mainstream. According to Terrachoice, up to 95% of the products described as environmentally friendly have at least one feature of greenwashing (USA / Canada).¹¹ In Poland, the phenomenon is not yet so observable, but is also becoming a serious problem. The products labelled as ‘eco’ gain on popularity, however, they often fail to represent any ecological values.¹² It should be also admitted that the consumer awareness is not very high in this area. Therefore, manufacturers do not try to take into consideration the environmental attitudes of their customers.¹³ In many industries, in Poland, corporate social responsibility is still not the value that the consumers are willing to pay for.

Causes and effects of greenwashing

What is the source of this phenomenon? If one takes a look from a broad perspective at the transformations that occur in a society, it becomes clear that consumers appreciate more and more such values as health and nature. This has made a huge impact on their consumer choices. In the United States, the ecologically-minded customers, yet

⁸ *Terrachoice: The sins of greenwashing*; Home and family edition 2010, p. 11, <http://sinsofgreenwashing.org/index35c6.pdf> (15.03.2015).

⁹ M. Rotkiewicz, *Ekościema, czyli mity zdrowej żywności*, www.polityka.pl/tygodnikpolityka/nauka/1549063,1,czym-naprawde-jest-rolnictwo-ekologiczne.read (15.03.2015).

¹⁰ L. Mitchell, Wesley Ramey, *Look How Green I Am! An Individual-Level Explanation for Greenwashing*, “Journal of Applied Business and Economics” 2011, vol. 12 (6), p. 40–41.

¹¹ *Terrachoice: The sins of greenwashing...*

¹² *Greenwashing. 95% zielonych produktów zwodzi*, in: www.ekologia.pl/srodowisko/specjalne/greenwashing-95-zielonych-produktow-zwodzi-konsumentow,13592.html (15.03.2015).

¹³ P. Wrabec, *Ekościema*, www.polityka.pl/tygodnikpolityka/rynek/295924,1,ekosciema.read (15.03.2015).

constituting a small niche, currently represent 39% of the market,¹⁴ what translates into a value of USD 230 billion. The demand for green products remains at a high level despite the economic turmoil. According to a study conducted in the United States in 2009 (during the global economic crisis), as many as 34% of consumers reported even the increase of their spending on eco-friendly products, while 44% claimed that the state of the economy had not affected their choices negatively.¹⁵ The companies that operate in the market try to meet the demand. However, in case of competing by socially related activities, it is relatively easy to abuse customers, as the activities are very difficult to be verified by an average consumer.

Greenwashing is a big problem for all the entities in the market, regardless whether it is a deliberated activity of a company or not. First of all, it causes damage to the environment (natural/organizational). Such marketing activities encourage consumers to the actions that cause negative or, at best, neutral consequences.¹⁶ However, the influx of the socially responsible messages reaching the consumers causes indifference, especially when it turns out that a significant part of the information is false or unreliable.

Consumers also bear significant losses, especially financial ones. They pay for the value which is not ultimately delivered. Companies take advantage of the facts that the amount of the easily accessible information is limited and consumers are sometimes gullible. When the truth is revealed (what happens relatively often in today's global world), they lose their trust in the company, industry, or even in all the entities that communicate social responsibility. As a result, the reputation of the business is tarnished, what in the long term results in financial losses.¹⁷

Greenwashing problem solutions

This phenomenon seems to become more expansive, which also gives it more and more attention in the media. It is no wonder that there is a number of initiatives aimed at reducing its popularity. They include organizations, websites monitoring business activity in the context of a greenwashing threat, adopted regulations, codes of ethics, or good practices that companies are trying to implement.

An example of greenwashing monitoring initiative is the Greenwashing Index, launched in 2007 through the cooperation of the University of Oregon and a marketing

¹⁴ 2008 Green Gap Survey, Cone LLC, 2008, in: www.conecomm.com/stuff/contentmgr/files/0/57bfa0d65ae70c7e1122a05a9d0d67e0/files/2008_green_gap_survey_fact_sheet.pdf (15.03.2015).

¹⁵ R. Horiuchi, R. Schurhارد, L. Shea, S. Townsend, *Understanding and Preventing Greenwash A Business Guide*, BSR 2009, p. 9, www.bsr.org/reports/Understanding_Preventing_Greenwash.pdf (23.03.2014).

¹⁶ About Greenwashing, www.greenwashingindex.com/about-greenwashing (15.03.2015).

¹⁷ Ibidem.

company EnviroMedia.¹⁸ It was created to educate consumers on evaluating the claims present in marketing messages, to control this communication, and to stimulate the demand for sustainable business practices that actually contribute to the reduction of the negative impact on the environment.¹⁹ The websites encourage embedding commercials that touch environmental issues. Then the users (community members) comment on and evaluate the advertising data pointing to and condemning the bad practices. Many companies initiate a discussion in their advertisements, treating the service as a free focus group, and giving the opportunity to explore the eco-conscious consumer reaction.

Undoubtedly, such initiatives are valuable, but it has been found that also other system solutions are needed, such as law regulations. In the European Union, the greenwashing problem was attempted to be dealt with in the mid 1980s. In 1984, the first common rules aimed at protecting consumers against misleading advertisements were adopted. The directive on the misleading advertising generally defines the problem, and suggests some potential remedies. By leaving member states the freedom to choose the methods, some principles have been outlined, including, for example, the one that the necessity to prove the claims contained in the marketing communication lies with the sender of the message (the company).²⁰

The next milestone in the regulation of the advertising sphere in the European Union was the Unfair Commercial Practices Directive – UCP, published in 2005. An important part of this document, that embraced a wide range of business practices, was related to the ways of misleading the consumers. The objective of the directive was to unify the existing regulations between different countries, so that the advertisement considered acceptable in one country, was such in each of the other countries.²¹ However, all of the members of the Union are still able to use their own regulations. The directive was rather a framework of the adopted problem solution model.

In Poland, a non-governmental organization, the Advertisement Council (pl. *Rada Reklamy*), is responsible for protecting the consumers against misleading advertising. It is the guardian of the Advertising Code of Ethics (pl. *Kodeks Etyki Reklamy*). This document is the collection of the rules applicable to all the forms of advertising, excluding political and social campaigns. It defines the acceptable methods of communication,

¹⁸ www.greenwashingindex.com/.

¹⁹ T. Schueneman, *EnviroMedia's Greenwashing Index is now alive*, 2008, www.triplepundit.com/2008/01/enviromedias-greenwashing-index-is-now-live (15.03.2015).

²⁰ R. Bradford, *Greenwash confronted*, raport *Friends of the Earth Europe*, 2007, www.foeeurope.org/sites/default/files/publications/FoEE_Greenwash_confronted_0907.pdf (15.03.2015).

²¹ M. Czaja, *Greenwash w Polsce, czyli „zielone kłamstwo” w reklamie*, 2011, www.wirtualnemedia.pl/artykul/greenwash-w-polsce-czyli-zielone-klamstwo-w-reklamie# (15.03.2015); A. Mokrysz-Olszynska, *Znaczenie Soft Law w regulowaniu działalności reklamowej*, Kolegium Gospodarki Światowej, no. 281, Szkoła Główna Handlowa, Warszawa 2007, p. 26.

taking into account the specificities of different media.²² The fifth chapter of the document concerns exclusively the issues related to the advertisements containing environmental information. The Advertising Code of Ethics is not legally binding, but it is a document commonly respected in the Polish advertisement industry.²³

There are a number of good practices that companies undertake to improve the ethical standards of their operations, and to reduce the risk of greenwashing. The report Business for Social Responsibility gives the following examples:²⁴

- a thorough analysis of the product life cycle,
- traceability of the supply chain,
- internal communication of CSR activities,
- cooperation between companies in the field of environment protection establishing common standards of performing,
- partnerships with non-governmental organizations,
- public communication of the CSR goals and informing gradually about the progress in the process of achieving them,
- holistic thinking (involvement in broader initiatives, discerning complexity of environmental issues).

It seems that nowadays the vast majority of enterprises understand the benefits of ethical marketing communication, and try to implement these practices.

Summary

It is difficult to deny that greenwashing has become a very widespread phenomenon. In the long term, it has a negative influence on all the stakeholders, and strongly undermines the business creditability and the trust between the companies and the consumers. There is, however, a positive aspect. More and more entities are becoming aware of the problem, and potential solutions are being constantly implemented.

The issue of greenwashing prevention is very complex and covers a variety of issues. Hence, there is the need for a holistic approach to the problem, and seeing the widest possible perspective on the occurring problems. It is difficult in today's globalized world to think fragmentary, either in local categories or narrowed to each market. The involvement

²² [www.radareklamy.org/kodeks-etyki-reklamy.html?showall=&limitstart= \(15.05.2015\).](http://www.radareklamy.org/kodeks-etyki-reklamy.html?showall=&limitstart= (15.05.2015).)

²³ *Reklama koncernu energetycznego Enea uznana za nieetyczna – sukces stowarzyszenia Eko-Unia*, 2010, [http://ziemianarozdrozu.pl/artykul/1530/reklama-koncernu-energetycznego-enea-uznana-za-nieetyczna-sukces-stowarzyszenia-eko-unia \(15.03.2015\).](http://ziemianarozdrozu.pl/artykul/1530/reklama-koncernu-energetycznego-enea-uznana-za-nieetyczna-sukces-stowarzyszenia-eko-unia (15.03.2015).)

²⁴ R. Horiuchi, R. Schurhارد, L. Shea, S. Townsend, *Understanding and Preventing Greenwash A Business Guide*, BSR 2009, p. 34–36, [www.bsr.org/reports/Understanding_Preventing_Greenwash.pdf \(15.03.2015\).](http://www.bsr.org/reports/Understanding_Preventing_Greenwash.pdf (15.03.2015).)

of the largest possible number of the entities cooperating in affiliate programs, ethical councils, environmental programs, and many other initiatives, is crucial for the success.

Unfortunately, greenwashing still brings merely short-term advantages to some companies. This is due to the fact that the level of consumers' awareness regarding that matter is still not sufficient, or they simply show indifference and conformism. It seems, however, that better ethical standards are being gradually set, and the society expects more from the business than it used to in the past. Nevertheless, there is still a huge need for promoting and implementing good practices, as well as for forcing some appropriate system solutions and regulations.

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Abstract

This article is referring to the key elements of the 'greenwashing' problem – unethical practices in the field of communicating a corporate social responsibility. The author begins with defining the term and pointing out its genesis. Subsequently, the scale of the phenomenon in the world is shown. The author ponders what the reason of the greenwashing and its potential consequences can be. The following part of the article shows some existing ways of dealing with the problem – independent initiatives, law regulations, and good practices.

Zjawisko greenwashingu w marketingowej komunikacji CSR

Artykuł odnosi się do kluczowych elementów problemu greenwashingu – nieetycznych praktyk w dziedzinie komunikowania się społecznej odpowiedzialności biznesu. Autor zaczął od zdefiniowania terminu greenwashing, wskazując również na jego genezę. Następnie przedstawiona została skala występowania tego zjawiska na świecie. Autor prowadził rozważania na temat powodów greenwashingu i jego potencjalnych konsekwencji. W kolejnej części artykułu przedstawione zostały wybrane istniejące sposoby radzenia sobie z tym problemem – niezależne inicjatywy, przepisy prawa i dobre praktyki.

Gunter Meeh-Bunse, Katja Luer*

Zur Abbildung der Nachhaltigkeit im Rechnungswesen – ein Bezugsrahmen und Operationalisierungsvorschläge für den Mittelstand unter einer sich wandelnden Ethik

Schlüsselworte: Rechnungswesen, Mittelstand, Finanzbuchführung, Nachhaltigkeitsbericht, Stakeholder

Keywords: SME, financial accounting, sustainability reporting, stakeholder

Słowa kluczowe: małe i średnie przedsiębiorstwa, rachunkowość finansowa, zrównoważona rachunkowość, interesariusze

Einführung und Zielsetzung

Unternehmensziele sehen sich zunehmend von der Unternehmensethik beeinflusst. Welche Ziele verfolgt werden, hängt u.a. davon ab, welche Interessengruppen welche Stärke hat bzw. inwiefern diese in der Lage ist, die Machtverhältnisse zu beeinflussen. Viele Interessengruppen, gemeinhin als Stakeholder bezeichnet, erwarten bzw. bevorzugen häufig ein nachhaltiges Denken und Handeln sowie gesellschaftliche Verantwortung.¹ Kann ein Unternehmen diesen Erwartungen nicht nachkommen, wird es sich relativ schlechter positionieren können. Ob und inwieweit ein Unternehmen den nachhaltigen Zielsetzungen der Interessengruppen nachkommt, sollten diese der Unternehmensberichterstattung entnehmen können. Die traditionelle Berichterstattung auf Grundlage herkömmlicher Bilanzierungsvorschriften, welche aus dem integrierten Rechnungswesen

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¹ Oberdörster, *Geld verdienen vor dem Hintergrund der gesellschaftlichen Verantwortung*, „The Reporting Times“ 2014, 413.

entwickelt wird, ist allerdings weitestgehend auf finanzielle Gesichtspunkte fokussiert und (noch) nicht auf die aktuelle Ethik der Stakeholder ausgerichtet.² Dieser Aufsatz soll dabei unterstützen, dass Unternehmen mit Hilfe vorhandener Daten und Systeme alsbald dem Ruf nach einer Nachhaltigkeitsberichterstattung nachkommen können. Es soll somit in einem ersten Schritt die Hypothese validiert werden, dass das integrierte Rechnungswesen bereits heute einen wesentlichen Beitrag zur Nachhaltigkeitsberichterstattung leisten kann. Sie soll als Basis für sich anschließende empirische Untersuchungen dienen, um genauere Problemformulierungen zu ermöglichen.³

Dieser Beitrag zeigt dazu zunächst neuere Entwicklungen der Nachhaltigkeitsberichterstattung aufzuzeigen. Gerade für Mittelständler bietet es sich aufgrund beschränkter Ressourcen an, auf bereits vorhandene Daten und Berichtstechniken zurückzugreifen. So sollen etablierte Nachhaltigkeitsgesichtspunkte im vorhandenen Rechnungswesen identifiziert werden. Darüber hinaus wird gezeigt, wie mit einem softwareunterstützten integrierten Rechnungswesen - mit relativ einfachen Mitteln – zentrale Nachhaltigkeitsaspekte berichten werden können. Dabei erscheint als kritisch, dass viele mittelständische Unternehmen bereits nachhaltig aufgestellt sind, darüber aber nicht berichten.⁴

Neue Entwicklungen in der Unternehmensberichterstattung

Vorbemerkungen

Aktuell unterliegt die Unternehmensberichterstattung einem wesentlichen Wandel. Neue Initiativen, die losgelöst von etablierten Berichtsformen stehen, rücken in den Fokus. Die Anzahl und die Kraft der neuen Initiativen sind aufsehenerregend, wobei die Berichterstattung grundsätzlich (noch)⁵ auf freiwilliger Basiserfolgt. Nachfolgend wird eine Auswahl der u.E. wichtigsten angeführt.

² IAS 1.14 i.V.m. Meeh-Bunse/Luer, *Abbildung einer ökologieorientierten Unternehmensführung im finanzwirtschaftlich basierten Rechnungswesen*, in: Witte (Hrsg.), Nachhaltigkeit, Ökonomische Gleichgewichte und Wertschöpfung, Bahía Blanca 2014, 198.

³ Friedrichs, *Methoden empirischer Sozialforschung*, Opladen 1990, S. 13.

⁴ Bertelsmann Stiftung (Hrsg.), *Leitfaden zum Deutschen Nachhaltigkeitskodex*, Gütersloh, 2014, 6, http://www.nachhaltigkeitsrat.de/uploads/media/DNK_Leitfaden.pdf (10.1.2015).

⁵ Vgl. Abschnitt 2.5

Integrated Reporting (IIRC)

In einem „Integrierten Bericht“ soll offensichtlich eine ganzheitlichen Betrachtung⁶ des berichtenden Unternehmens erfolgen. Es wird Einblick gegeben, wie das Unternehmen Beziehungen nach außen sowie seine Betriebsmittel nutzt und steuert, um einen Mehrwert in den Betrachtungszeiträumen kurz- mittel- und langfristig zu schaffen. Grundsätzlich erfährt der Berichtsempfänger Aktivitäten unter acht festen Berichtselementen. Die Ausgestaltung dieser Elemente bleibt allerdings den berichtenden Unternehmen überlassen, womit Berichtsindividualität zugestanden wird. Dies führt zwangsläufig zur naheliegenden Kritik, dass eine Vergleichbarkeit nur schwer möglich wäre.⁷ Berichtselemente sind z.B. Angaben zur Unternehmensführung oder zur (strategischen) Zielerreichung.⁸ Viele dieser Punkte erinnern an eine Lageberichterstattung nach HGB, die für große und mittelgroße Kapitalgesellschaften in unterschiedlicher Intensität Pflicht ist.

G4 – Sustainability Reporting Guidelines (GRI)

Entgegen dem in Abschnitt 2.2 dargestellten G4 konzentriert sich die Global Reporting Initiative (GRI) auf die Nachhaltigkeitsberichterstattung. Die Initiative verfolgt das Ziel, „Nachhaltigkeitsberichterstattung zur gängigen Praxis zu machen, indem Organisationen dazu angeleitet und dabei unterstützt werden.“⁹ Von der Systematik her handelt es sich ebenfalls um ein Rahmenkonzept und nicht um eine starre Vorgabe. Der Rahmen unterteilt sich in sechs Sektoren wie „ökonomische Indikatoren“ und „Umwelt“. Dabei wird in diverse Anwendungsebenen unterschieden, um Erstberichterstattern den Einstieg und einen Ausbau – unabhängig von Größe, Branche und Standort – zu erleichtern.

Der Deutsche Nachhaltigkeitskodex (Rat für Nachhaltige Entwicklung)

Der Deutsche Nachhaltigkeitskodex umfasst 20 Kriterien, die jeweils den übergeordneten Themenkreisen „Strategie“, „Prozessmanagement“, „Umwelt“ und „Gesellschaft“ zugeordnet werden.¹⁰ Daneben finden sich auf den G4 referenzierte Leistungsindikatoren.

⁶ IIRC (Hrsg.), The International IR Framework, www.theiirc.org/international-ir-framework (30.12.2014), 3.

⁷ Oberdörster, a.a.O. 13.

⁸ IIRC (Hrsg.), a.a.O., 5.

⁹ Global Reporting Initiative (Hrsg.), Über Global Reporting Initiative, www.globalreporting.org/languages/german/Pages/default.aspx (31.12.2014).

¹⁰ Rat für Nachhaltige Entwicklung (Hrsg.) Der Deutsche Nachhaltigkeitskodex, www.nachhaltigkeitsrat.de/uploads/media/RNE_Der_Deutsche_Nachhaltigkeitskodex_DNK_texte_Nr_47_Dezember_2014.pdf (31.12.2014), a.a.O., 2014.

Diese Indikatoren sollen innerhalb der Berichterstattung Anwendung finden.¹¹ Zu nennen ist z.B. in dem Themenkreis „Umwelt“ der Leistungskriterium „Gesamtgewicht des Abfalls nach Art und Entsorgungsmethode.“ Auch hier handelt es sich ausschließlich um einen Rahmen, innerhalb dessen sich frei und selbstverantwortlich bewegen werden kann. Zusätzlich zu den unterschiedlichen Anwendungsebenen für Erstberichterstatter bis hin zu in der Berichterstattung geübten Unternehmen ist es erlaubt, über Aspekte nicht zu berichten, wenn darüber nicht berichtet werden kann bzw. diese nicht als wesentlich beurteilt werden.¹² Insofern ist es für mittelständische Unternehmen möglich, einen einfachen Einstieg zu finden, auch wenn Daten über Kodex-Kriterien (noch) nicht generiert werden konnten. Unterstützung bei der Berichterstellung bietet insb. ein KMU-bezogenen Leitfaden, der u.a. Praxisbeispiele aufzeigt.¹³

Implikationen aus der zukünftigen Pflicht zur nicht-finanziellen Berichterstattung von Unternehmen des öffentlichen Interesses innerhalb der EU (Europäisches Parlament)

Für Geschäftsjahre, die ab dem 1. Januar 2017 beginnen, sind Unternehmen des öffentlichen Interesses mit über 500 Mitarbeitern und Sitz in der EU voraussichtlich gehalten, in ihrem Lagebericht oder in einem separaten Bericht eine nichtfinanzielle Erklärung abzugeben.¹⁴ Da viele dieser Unternehmen bereits entsprechende Erklärungen abgeben,¹⁵ werden die noch nicht Berichterstattenden nunmehr dazu gezwungen. Dabei wird gleichfalls kein festes Berichtsschema vorgegeben, sondern auf bestehende Reporting-Schemata verwiesen. Der in Abschnitt 2.4 vorgestellt Deutsche Nachhaltigkeitskodex gilt als befreiender separater Bericht.¹⁶ Entsprechend dem EU-Vorhaben ist mindestens auf „Umwelt-, Sozial-, und Arbeitnehmerbelange, auf die Achtung der Menschenrechte und auf die Bekämpfung von Korruption und Bestechung beziehen“ einzugehen. Diese Bereiche umfassen auch das Geschäftsmodell des Unternehmens und dessen Strate-

¹¹ Rat für Nachhaltige Entwicklung (Hrsg.), a.a.O., 17.

¹² Rat für nachhaltige Entwicklung (Hrsg.) Deutscher Nachhaltigkeitskodex – Bewegen Sie was – DNK zum Nachlesen, www.deutscher-nachhaltigkeitskodex.de (31.12.2014).

¹³ Bertelsmann Stiftung (Hrsg.), Leitfaden zum Deutschen Nachhaltigkeitskodex, www.nachhaltigkeitsrat.de/uploads/media/DNK_Leitfaden.pdf (31.12.2014), Gütersloh, 2014.

¹⁴ BDO Deutschland (Hrsg.): EU Parlament verabschiedet Abgabe einer nichtfinanziellen Erklärung in den Lagebericht, www.bdo.de/aktuelles/newsletter/rechnungslegung-pruefung-052014/inhaltsverzeichnis/neuerungen-in-der-handelsrechtlichen-rechnungslegung/eu-parlament-verabschiedet-aufnahme-einer-nichtfinanziellen-erklaerung-in-den-lagebericht (01.01.2015).

¹⁵ Als einer der Vorreiter gilt z.B. die Henkel KGaA, www.henkel.de/nachhaltigkeit/reporting-center/berichte-und-publikationen (10.01.2015).

¹⁶ Rat für Nachhaltige Entwicklung (Hrsg.) a.a.O., 8.

gien.¹⁷ Reporting-Schemata erfahren so, bezogen auf die Nachhaltigkeitsberichterstattung, erstmals verpflichtenden Charakter.

Öffentliches Interesse liegt insbesondere bei Kapitalmarktorientierung vor.¹⁸ Unmittelbar werden somit die wenigsten mittelständischen Unternehmen verpflichtet sein, eine nichtfinanzielle Erklärung abzugeben.

Mittelbar verpflichtend kann sich für mittelständische Unternehmen allerdings ein anderes Bild zeigen, wenn, von einer intrinsischen Motivation¹⁹ abgesehen, das Unternehmen insb. von Seiten seiner Kunden oder Kapitalgeber zu einer Berichterstattung bzw. Datenbereitstellung angeregt wird. Eine solche Anregung war bislang ausschließlich in deren freiwilligen Strategienseenen. Gehören zur Kundschaft Unternehmen, die unter die neuen EU-Regelungen fallen, sind diese u.E. strategisch gehalten, von ihren Lieferanten entsprechende Daten zu fordern, um eine qualitativ hochwertige Berichterstattung leisten zu können. Qualitativ hochwertig wird eine Berichterstattung insb. dann gesehen, wenn sie die gesamte Lieferkette umfasst. Hier kann als ein Vorreiter die Puma SE mit ihrem „cradle to gate“-Ansatz gesehen werden.²⁰ Der „Cradle to ...“-Ansatz bezieht alle Lieferanten in die Berichterstattung mit ein.

Zwischenfazit

Anreize für mittelständische Unternehmen, sich mit nichtfinanzieller Berichterstattung zu beschäftigen, nehmen zu. Zum einen aufgrund der ethischen Anschauungen seiner Stakeholder, zum anderen durch das Gesetzesvorhaben der EU. Mittelständische Unternehmen gelten traditionell als Zulieferer oder Dienstleister für eben solche Unternehmen. Sofern erstere Zulieferer oder Dienstleister sind, ist zumindest strategisch mit einer Datenanforderung zu rechnen.

Da alle in Abschnitt 2 diskutierten Berichtsschemata ein hohes Maß an Freiheitsgraden lassen und durch Erleichterungsregeln den Einstieg in die Berichterstattung vereinfachen, stellt sich auf einer Meta-Ebene die Frage, wie ggf. vorhandene (hier:) *finanzielle* Daten und damit verbunden die zur Datenhaltung und -verarbeitung verwendeten

¹⁷ Europäisches Parlament (Hrsg.): *Offenlegung nichtfinanzialer und die Diversität betreffender Informationen durch bestimmte große Gesellschaften und Konzerne*, 15.04.2014, www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//TEXT+TA+P7-TA-2014-0368+0+DOC+XML+V0//DE&language=DE#top (01.01.2015).

¹⁸ § 319a HGB i.V.m. Jahr, *Bilanzrechtsreformgesetz: Beratung und Abschlußprüfung aus einer Hand bei der kommunalen GmbH („Eigengesellschaft“) auch in Zukunft möglich, „GmbHR“ 2005*, 2, www.gmbhr.de/heft/02_05/blickpunkt.htm (01.01.2015).

¹⁹ Z.B. VCH-Hotel Spenerhaus (Hrsg.), Umwelterklärung 2012, Frankfurt/Main 2012, 3.

²⁰ Seidel, *Die Natur wertschätzen, PUMA's ökologische Gewinn- und Verlustrechnung*, Bamberg 2013, unter: www.uni-bamberg.de/fileadmin/uni/fakultaeten/sowi/dateien/vortrag-hochschultag-seidel.pdf (01.01.2015).

Systeme genutzt bzw. erweitert werden können, um diese für typische Aspekte einer *nichtfinanziellen* Berichterstattung verwenden zu können. Als Basis der finanziellen Berichterstattung gilt das Rechnungswesen.

Die finanzielle Berichterstattung als Basis der nichtfinanziellen Berichterstattung

Vorbemerkungen

Innerhalb des Rechnungswesens gilt die Finanzbuchführung, wozu jedes mittelständische Unternehmen verpflichtet ist,²¹ als zentrales Instrument. Somit ist sie in jedem mittelständischen Unternehmen vorhanden. Mit ihr wird zeitnah das unternehmerische Geschehen „durch eine bestimmte Form der Codierung von Informationen“ erfasst.²² Daraus lässt sich herleiten, dass, da das unternehmerische Geschehen abgebildet wird, implizit auch nachhaltiges bzw. nichtnachhaltiges Verhalten eines Unternehmens zumindest teilweise quasi automatisch durch die Finanzbuchführung erfasst wird und somit für eine entsprechende Berichterstattung kaum mehr zusätzlicher Aufwand entstünde. Die finanzielle Berichterstattung, die traditionell als „Visitenkarte der Finanzkraft von Unternehmen“²³ gesehen wird, kann so zur Visitenkarte der Finanzkraft und der Nachhaltigkeit ausgebaut werden. Es besteht die Chance, vorhandene Datensätze aus der Finanzbuchführung zu erweitern, um damit eine Nachhaltigkeitsberichterstattung im Sinne von Regelwerken, wie sie in Abschnitt 2 genannt sind, zu unterstützen. Die Grenzen zwischen unmittelbar (Abschnitt 3.2) und mittelbar (Abschnitt 3.3) in der Finanzbuchhaltung enthaltenen Informationen sind fließend.

Unmittelbar in der Finanzbuchführung enthaltene Informationen zur Nachhaltigkeit

Die in Abschnitt 3.1 genannte Form der Codierung in der Finanzbuchführung wird zum einen durch Vorschriften zur Gliederung der Positionen von Bilanz und GuV²⁴ beeinflusst. Zum anderen wird die Codierung durch übliche Standardkontenrahmen, wie den SKR 04²⁵, für die Finanzbuchführung beeinflusst, welche Standardkonten der Finanzbuchführung den jeweiligen Bilanz- und GuV-Positionen zuzuordnen sind.

²¹ § 238 HGB i.V.m. § 241a HGB.

²² Coenenberg et al., *Jahresabschluss und Jahresabschlussanalyse*, 23. Aufl., Stuttgart 2014, 3.

²³ Meeh-Bunse et al., *Mind the gap*, in: Genossenschafts-Magazin Weser/Ems, 2/2015, in Druck.

²⁴ § 266 HGB i.V.m. § 275 HGB.

²⁵ Z.B. DATEV eG (Hrsg), SKR 04. www.datev.de/portal>ShowPage.do?pid=dpi&nid=83132#produkt_preise (9.1.2015).

Dabei finden sich Standardkonten, in denen unmittelbar berichtsrelevante Aspekte erfasst werden. Unmittelbar berichtsrelevante Aspekte sollen beispielhaft an dem in Abschnitt 2.4 kurz vorgestellten Deutschen Nachhaltigkeitskodex gezeigt werden.

Nach Punkt 12 „Ressourcenmanagement“ soll ein Unternehmen u.a. angeben, welche Ziele es sich zur „Verringerung der Inanspruchnahme von Ökosystemdienstleistungen“ gestellt hat und wie es diese erfüllt.²⁶ Hierzu kann eine Abfrage des SKR04 Standardkontos „3099 Rückstellungen für Umweltschutz“ unmittelbar Informationen liefern. In der Bilanz wird das Konto 3099 unter der Position „Sonstige Rückstellungen“ ausgewiesen und somit mit Aspekten außerhalb unseres Fokus vermengt.

Die durch die Standardkonten gewährleistete Möglichkeit der direkten Aufnahme berichtsrelevanter Aspekte deckt nur einen kleinen Teil dieser Aspekte ab. Dennoch bieten sie einen leichten und einfachen Einstieg in die Nachhaltigkeitsberichterstattung. Darüber hinaus können im SKR nicht belegte Kontennummern für Zwecke der Nachhaltigkeitsberichterstattung genutzt werden, allerdings erscheinen die Möglichkeiten hier als begrenzt.²⁷

Mittelbar in der Finanzbuchführung enthaltene Informationen zur Nachhaltigkeit durch Nutzung der Konvergenz

Die Rechengrößen im Rechnungswesen orientieren sich traditionell an dem Informationsbedarf der Berichtsempfänger.²⁸ Dieser unterliegt, wie in Abschnitt 1 dargelegt, einem starken Wandel. Nunmehr werden für die nichtfinanzielle Berichterstattung insb. Rechengrößen mit Bezug auf eine Nachhaltigkeit benötigt, die in der traditionellen Finanzbuchführung nicht bzw. nur begrenzt (s. Abschnitt 3.2) enthalten sind. Bei der Aufnahme dieser Größen profitieren mittelständische Unternehmen von der Konvergenz von internem und externem Rechnungswesen.²⁹ Die Konvergenz führte dazu, dass häufig intern nach externen Zahlen gesteuert wird und eine Koppelung der beiden Bereich zu beobachten ist. Entsprechend ist in Software-Anwendungen eine Integration zu beobachten,³⁰ was eine Aufgliederung der Finanzbuchführung vereinfacht.

²⁶ Rat für Nachhaltige Entwicklung (Hrsg.) Der Deutsche Nachhaltigkeitskodex, www.nachhaltigkeitsrat.de/uploads/media/RNE_Der_Deutsche_Nachhaltigkeitskodex_DNK_texte_Nr_47_Dezember_2014.pdf (31.12.2014), a.a.O., 2014.

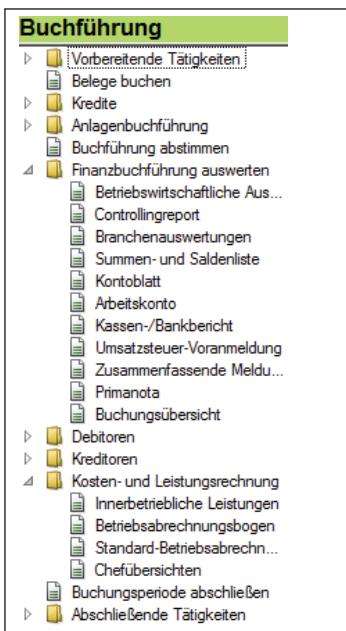
²⁷ Meeh-Bunse/Luer, *Abbildung einer ökologieorientierten Unternehmensführung im finanzwirtschaftlich basierten Rechnungswesen*, in: H. Witte (Hrsg.), a.a.O., S. 204.

²⁸ Wöhre, *Einführung in die Betriebswirtschaftslehre*, 25. Aufl., München 2013, 643.

²⁹ Kritisch z.B. Gemkow, *Die Konvergenzfalle*, Vortrag Schmalenbach Tagung 2009, Köln, 7. Mai 2009, www.schmalenbach.org.

³⁰ DATEV eG(Hrsg.), Software Kanzlei-Rechnungswesen pro V.4.3.

Abbildung 1. Screenshot DATEV Rechnungswesen pro: Integration des Rechnungswesens.



Diese Aufgliederung ermöglicht, weiteren Berichtsanforderungen von - wie in Abschnitt 2 gezeigten - Regelwerken relativ komfortabel nachzukommen. Die Methoden des internen Rechnungswesens, wie z.B. die Kostenstellenrechnung, können so unmittelbar mit den Daten der Finanzbuchführung verknüpft werden. Dies kann am Beispiel der in Deutschland im Mittelstand weit verbreiteten Softwarelösung „Kanzlei-Rechnungswesen pro™“ der DATEV eG gezeigt werden und soll wiederum auf einen ausgewählten Aspekte aus dem in Abschnitt 2.4 vorgestellten Deutschen Nachhaltigkeitskodex bezogen sein.

Nach Punkt 3 „Ziele“ (Deutscher Nachhaltigkeitskodex) soll ein Unternehmen offenlegen, „welche qualitativen und/oder quantitativen sowie zeitlich definierten Nachhaltigkeitsziele gesetzt und operationalisiert werden und wie deren Erreichungsgrad kontrolliert wird.“ Das Rechnungswesen kann hier u.E. insbesondere bei der Operationalisierung der quantitativen Ziele und der Kontrolle des Erreichungsgrades mit zahlreichen klassischen Instrumenten unterstützen. So können z.B. Kostenträger für nachhaltige Produkte eingerichtet oder Bestands- sowie Verbrauchskonten für nachhaltige Rohstoffe definiert werden. Unmittelbar bei der Verbuchung auf entsprechenden Beständen bzw. Aufwänden können dem Buchungssatz sowohl entsprechender Kostenträger als auch Mengen (z.B. kWh, Fläche) zugewiesen werden. Dafür stehen die sogenannten „Kost-Felder“ zur Verfügung.

Abbildung 2. DATEV Buchungszeile mit KOST-Feldern³¹

Nunmehr können entsprechende Informationen zur Erstellung von nichtfinanziellen Berichten gefiltert, entnommen und genutzt werden.³²

Abbildung 3. Auszug aus der Umwelterklärung Spenerhaus, S. 17

4.2 Elektrische Energie						
4.2.1 Verbrauch gesamt	MWh	187,2	196,9	144,5		
4.2.2 davon aus regenerativen Energiequellen	MWh	63,6	67,0	49,1		
4.2.3 Verbrauch/Fläche	kWh/m²	120	126	92		
4.2.4 Verbrauch/Mitarbeitende	MWh/MA	8,9	9,8	7,2		
4.2.5 Verbrauch/ Gast *	kWh/Gast	9	10	7		

Um eine Kontrolle (Soll-/Ist-Vergleich) durchführen zu können, ist eine Unternehmensplanung notwendig, bei der mit entsprechenden Daten gearbeitet werden kann. Eine Unternehmensplanung sehen wir als zweiten Schritt nach dem Reporting über die Ist-Daten. So können z.B. in „Kanzlei-Rechnungswesen pro“ über die Zusatzfunktion „Analyse und Planung“ anschließend „KOST-Planwerte“ erstellt und abgeglichen werden.

Fazit

Aus ethischen Gesichtspunkten spricht sicherlich alles für eine nachhaltige Unternehmensführung. Dagegen sprechen „Kosten und Risiken“, die mit einer nachhaltigen Unternehmensführung einhergehen.³³ Den Risiken scheinen allerdings immer mehr Chancen bzw. Risiken durch Unterlassung entgegen zu stehen. Bei wichtigen Stakeholdern, namentlich Kapitalgebern und Kunden, zeichnet sich eine Präferenz für nachhaltig

³¹ DATEV eG – Kanzlei-Rechnungswesen pro V.4.3.

³² VCH Hotel Spenerhaus (Hrsg.), a.a.O.

³³ Bundesministerium für Bildung und Forschung (Hrsg.), Forschungsagenda Green Economy, Bonn 2014, 5.

wirtschaftende Unternehmen ab. Mittelständische Unternehmen können sich so sowohl (günstigeres) Kapital von außen als auch ihre Kundenbeziehungen langfristig sichern, darüber hinaus werden sie für neue Kunden interessant.³⁴

Eine Nachhaltigkeitsberichterstattung führt nicht unmittelbar zu einer nachhaltigen Unternehmensführung. Sie kann jedoch als eine Art Thermometer dienen, das Ausprägungen von Nachhaltigkeitsaspekten anzeigt. Somit wird Transparenz geschaffen, die als eine Voraussetzung für Veränderungen hin zum Besseren gesehen werden kann. Die vorgestellten Berichtsformate erlauben einen Start auf Einsteigerniveau mit der Möglichkeit, sich zu steigern. Hemmnisse für eine Nachhaltigkeitsberichterstattung aufgrund hoher und ggf. kaum tragbarer Kosten und Risiken, wie sie z.B. bei Einführung einer IFRS/IAS-Rechnungslegung zu beobachten sind, erscheinen somit nicht bzw. weniger gegeben. Hemmnisse reduzieren sich weiter, wenn die bereits im Rechnungswesen in Anwendung befindlichen Softwarelösungen für diese Zwecke verwendet und noch nicht genutzte Funktionen in Gang gebracht werden. Es wurde gezeigt, dass das integrierte Rechnungswesen und seine ausführenden Systeme in der Lage sind, bereits heute die Nachhaltigkeitsberichterstattung zu unterstützen.

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³⁴ Vgl. Hermeling/Schomaker, *Investments im Spannungsfeld zwischen Nachhaltigkeit und Rendite*, in: Witte (Hrsg.), a.a.O., S. 217 f.

- IAS 1.14 i.V.m. Meeh-Bunse/Luer, *Abbildung einer ökologieorientierten Unternehmensführung im finanzwirtschaftlich basierten Rechnungswesen*, in: Witte (Hrsg.), Nachhaltigkeit, Ökonomische Gleichgewichte und Wertschöpfung, Bahía Blanca 2014.
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Abstract

Die nachhaltige Unternehmensführung rückt immer weiter in den Fokus wichtiger Interessensgruppen mittelständischer Unternehmen. Dies sollte als Motivation dienen, diese Interessensgruppen und sich selbst über ein entsprechendes Reporting zu informieren. Traditionell zeigt sich die Durchführung eines umfangreichen Reportings für mittelständische Unternehmen als schwierig. Ausschlaggebend hierfür seien begrenzte Ressourcen im Controlling- bzw. Stabstellenbereich. Ein Blick in einschlägige Reporting-Formate zur Nachhaltigkeit zeigt, dass diese Formate durchgängig den Einstieg in eine Berichterstattung durch hohe Freiheitsgrade und unterschiedliche Anspruchsstufen erleichtern. Berichtshemmnisse können mittelständische Unternehmen weiter dadurch abbauen, dass sie sich bereits vorhandene Strukturen in ihrem Rechnungswesen zu Nutze machen. Die Strukturen des Rechnungswesens können als Basis genutzt werden, die weiter ausgebaut und verfeinert werden können. Diese Strukturen sorgen für Transparenz und Quantifizierung in wesentlichen Gesichtspunkten. Diese Transparenz kann Anregungen für strategische und operative Maßnahmen geben. Der Beitrag sieht sich als Plädoyer für ein Nachhaltigkeitsreporting im Mittelstand.

Indicating Sustainability in Bookkeeping Systems – a Reference Frame and Implementation for SMEs under the Perspective of an Ethical Change

The sustainable management is getting more and more important key for stakeholders of SMEs. This should serve as motivation to inform these stakeholders via a corresponding reporting. The implementation of a comprehensive reporting for medium-sized companies as difficult. The decisive factors here are limited resources in controlling or staff office area. The structures of the accounting system can be used as a base, which can be further expanded and refined. These structures provide transparency and quantification in material respects. This transparency can provide ideas for strategic and operational measures.

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CSR and Innovativeness of the Organisation

Keywords: CSR – Corporate Social Responsibility, innovation, innovativeness, standard ISO 26000, Oslo Manual

Słowa kluczowe: CSR – społeczna odpowiedzialność przedsiębiorstw, innowacje, innowacyjność, norma ISO 26000, podręcznik Oslo

Introduction

Corporate Social Responsibility (CSR) is an effective and innovative management strategy to build a competitive advantage in the market. It contributes to forming favourable conditions for social and economic development.¹ It derives from and contributes to the realization of a sustainable development paradigm.² In this concept, economic, social, and environmental issues are equally important. The conception is a response to the economic, political, and social changes of the 20th and 21st centuries. They were formed under the influence of environmental changes and globalization processes, which caused positive changes resulted in growing social movements, democratization of a society, development of civil rights and information based society, intensification of human

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¹ J. Korpus, *Społeczna odpowiedzialność przedsiębiorstw w obszarze kształtowania środowiska pracy*, Placet, Warszawa 2006, p. 9.

² Sustainable development is a socio-economic development, which is consistent with the requirements of environmental protection and allows you to meet the needs of the present without depriving future generations to meet their own needs. E. Jastrzębska, *Wprowadzenie do koncepcji CSR i zrównoważonego rozwoju*, in: *Jak uczyć o społecznej odpowiedzialności i zrównoważonym rozwoju. Przewodnik dla nauczycieli*, Forum Odpowiedzialnego Biznesu, Warszawa 2011, p. 11.

and consumer defenders' rights, and the environmental movement.³ They also caused some negative results such as unemployment, poverty, inequality, and the increase of consumerism. Despite its origins and historical development, CSR does not only concern charity (although it is often perceived in that way).⁴ It is the way of running business, which enables to achieve its primary economic goal, i.e. to generate incomes for owners, including employees, consumers, suppliers, local communities, and authorities interests, and the environment protection⁵ (as an impersonal stakeholder of CSR).⁶ This approach to business provides enterprises with many benefits, including the improvement of their innovativeness potential.⁷

The goal of this paper is to present how the implementation of social responsible initiative, based on CSR areas proposed in ISO 26000, helps to create a process, organisational, marketing, and product innovations, and thus to shape the innovativeness of the organisation. The study adopted two research hypotheses. The first assumes that the introduction of the CSR strategy in the organization for the first time is an innovation process. Its further development leads to innovation and organizational innovativeness. The second hypothesis assumes that the first implementation of CSR good practices, based on specific areas of ISO 26000, such as organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, community involvement, and the development in the organization, results in specific product, process, organization, and marketing innovations. The above-mentioned hypotheses were verified positively by conducting the analysis of literature using a 'desk research' method.

The essence of CSR

In the literature, much attention has been devoted to Corporate Social Responsibility. Drucker claimed that “(..) the society is not only the environment in which business is run. Even the most private company is a part of society and fulfil social functions (...)”

³ E. Mazur-Wierzbicka, *CSR w dydaktyce, czyli jak uczyć studentów społecznej odpowiedzialności*, Stowarzyszenie Kreatywni dla Szczecina, Szczecin 2012, p. 7, 10–11. M. Rybak, *Etyka menedżera – społeczna odpowiedzialność przedsiębiorstwa*, WN PWN, Warszawa 2004, p. 17–18.

⁴ P. Kotler, N. Lee, *Corporate Social Responsibility: Doing the most good for your company and your cause*, John Woley & Sons, Ina., New York 2005, in: N.C. Smith, G. Lenssen, *Odpowiedzialność biznesu. Teoria i praktyka*, Wyd. Studio Emka, Warszawa 2009, p. 389.

⁵ J.J. Asongu, *Innovation as an Argument for Corporate Social Responsibility*, “Journal of Business and Public Policy” 2007, vol. 1, no. 3.

⁶ A. Lewicka-Strzałecka, *Odpowiedzialność moralna w życiu gospodarczym*, IFiS PAN, Warszawa 2006, p. 18.

⁷ *European Competitiveness – Report of European Commission*, 2008, in: E. Mazur-Wierzbicka, op. cit., p. 18.

and therefore economic activity imposes a responsibility on those who run it.”⁸ Thus, despite the objections, the CSR conception is becoming more and more important and popular. There are also more and more companies that incorporate it into their strategies and actions.⁹

“Corporate Social Responsibility is the new global direction of change in strategic management, which obliges companies to sustainable development with respect to the principles of economy, ecology, and ethics.”¹⁰ This is, on the one hand, “self-imposed consideration of social and environmental aspects in enterprise commercial activities, and while dealing with stakeholders.”¹¹ On the other hand, “the management is obliged to select such decisions and actions that contribute to the attention of self-interest (multiplying the company’s profit), as well as to protection and welfare multiplication.”¹² The attitude towards social contributions, active searching for possibilities of bringing own share in social welfare, is the highest level of corporate social responsibility, which can characterize the organization.¹³ Therefore CSR is the company’s social and ecological sensitivity to the matters of the external environment, and its ability to maintain a balance between the interests of customers, employees, shareholders, and other stakeholders,¹⁴ as well as providing certain services to the local community.¹⁵

The importance of social responsibility issues has led to the creation of ISO 26000. This standard extends the concept of corporate social responsibility to all organizations,

⁸ P. Drucker, *The Practice of Management*, Heinemann, London 1955, in: N.C. Smith, G. Lenssen, op. cit., p. 390.

⁹ In Poland, the interest in integration of socially responsible practices into business is growing. The number of companies presenting their CSR activities in the report prepared by the Forum Odpowiedzialnego Biznesu increases from year to year. The report *Responsible Business in Poland 2014. Good Practices* presents 684 practice, including 420 new reported by 124 companies. “Extremely positive is much higher number of reported long-standing practices, because it means that companies are discovering the fundamental importance of CSR function in the long term”, <http://odpowiedzialnybiznes.pl/publikacje/raport-odpowiedzialny-biznes-w-polsce-2014-dobre-praktyki/> (10.04.15).

¹⁰ J. Korpus, op. cit., p. 51.

¹¹ *Green Paper Promoting European Framework for Corporate social Responsibility*, Commission of the European Communities, Bruksela, 18 lipca 2001 r., http://ec.europa.eu/employment_social/soc-dial/csr/green_paper_pl.pdf, in: M. Bernatt, *Spoleczna odpowiedzialność biznesu. Wymiar konstytucyjny i międzynarodowy*, Wydawnictwo Naukowe Wydziału Zarządzania Uniwersytetu Warszawskiego, Warszawa 2009, p. 26.

¹² M. Rybak, *Etyka menedżera – społeczna odpowiedzialność przedsiębiorstwa*, PWE, Warszawa 2007, in: E.E. Mazur-Wierzbicka, op. cit., p. 27.

¹³ J. Korpus, op. cit., p. 59.

¹⁴ *Employees, customers, shareholders, suppliers, municipal local authorities, universities, community, NGOs, environment*, in: K. Szelągowska-Rudzka, *Udział pracowników w podejmowaniu decyzji jako przykład działań społecznie odpowiedzialnych – komunikat z badania „Zarządzanie i Edukacja”*, no. 95/2014, p. 138.

¹⁵ M. Żemigała, *Jakość w systemie zarządzania przedsiębiorstwem*, Placet, Warszawa 2008, in: *Spoleczna odpowiedzialność organizacji. Od odpowiedzialności do elastycznych form pracy*, eds. R. Walkowiak, K. Krukowski, Fundacja „Wspieranie i Promocja Przedsiębiorczości na Warmii i Mazurach”, Olsztyn 2009, p. 12.

not only companies, and emphasizes their impact on the environment, and the need to build relationships for welfare. In the field of corporate social responsibility, the standard includes the following key areas of the activity: corporate governance (guidelines on the broadly defined management), human rights (their observance by the organization, its suppliers, and contractors), labour practice (human resource management issues, social dialogue, working conditions, social facilities, and health and safety at work), the environment (its protection against the adverse impact of business), fair operating practices (ethical attitude to stakeholders, fight against corruption, the promotion of CSR in the area of its operation), consumer issues (factual and objective information, fair business practices, consumer education), community involvement, and the local community development (perceiving and solving its problems).¹⁶

The analysis of the literature indicates that the CSR concept is voluntary. It is addressed to a wide group of stakeholders, and is assumed to conduct a dialogue with them.¹⁷ Building relationships with stakeholders helps to respond to their needs, educate and learn from them, and translate the knowledge thus gained into products and processes.¹⁸ This allows to create innovations and innovativeness of the company.

Innovation and accelerating business innovation

According to Schumpeter, the innovation means¹⁹ the introduction of a new product, which customers have never had dealt with before, the introduction of a new kind of a product or the introduction of a new method of production, opening of a new market, obtaining new sources of raw materials or semi-finished products, and carrying out a new organization of industry (e.g. creating a monopoly or its breaking).

There are other authors who state that innovation also means introducing a solution implemented earlier by someone else (imitation). Hence, there exists an idea that innovations create some continuum, starting with those imitations which were successfully used by others, and later only implemented, to the appropriate and radically new innovative products that have never been used by anyone before.²⁰

Oslo Manual (OM) introduces a certain order in innovation. According to it, the innovation is the implementation of a new or significantly improved product

¹⁶ RespEn. *Odpowiedzialna przedsiębiorczość. Polskie i szwedzkie MSP wobec wyzwań CSR*, ed. A. Nikodemksa-Wołowiak, Warszawa 2011, p. 11.

¹⁷ E. Mazur-Wierzbicka, op. cit., p. 28–29. W. Ocieczek, B. Gajdzik, *Społeczna odpowiedzialność przedsiębiorstw produkcyjnych*, Wydawnictwo Politechniki Śląskiej, Gliwice 2010, p. 69.

¹⁸ E. Jastrzębska, op. cit., p. 13–14.

¹⁹ J. Schumpeter, *Teoria rozwoju gospodarczego*, PWN, Warszawa 1960, p. 103.

²⁰ A. Francik, *Innowacje jako źródło przedsiębiorczości*, in: J. Targalski, A. Francik, *Przedsiębiorczość i zarządzanie firmą. Teoria i praktyka*, C.H. Beck, Warszawa 2009, p. 91.

(good or service), a process, a new marketing method, or a new organizational method in business practice, workplace organization, or external relations.²¹ This applies to both solutions based on the present invention and the imitative innovation improvement.

The Oslo Manual singled out four types of innovations, associated with a product, a process, marketing, and organization. Product innovations are connected with a product, service, or applications of significant changes. These include both entirely new products, as well as, significant improvements to the existing goods and services in terms of their functional characteristics or performance. Process innovations mean significant changes in the methods of production, products delivering (logistics), and service creating and providing. This category includes significant changes in technology, equipment, or software. Marketing innovations are connected with new (previously not used by the company) marketing methods implementation, *inter alia*, project or product design (changes in the form or appearance of products without altering their functional characteristics or performance), package, promotion, and product distribution, as well as product pricing, and service methods. Organizational innovations relate to the implementation of new organizational methods (e.g. the first system implementation training, thorough transformation processes, the implementation of new systems, e.g. supply chain management), workplace organization (e.g. the introduction of new methods of the distribution of tasks, or the power to take decisions among employees), or business relations with the environment (e.g. establishing a new type of cooperation with research institutions, customers, or suppliers).²²

There is no innovativeness without innovations.²³ It means the ability to generate and implement innovations, the willingness to change, search for, and implement own or other people's ideas, environmental monitoring, and dealing with a high risk or some uncertainty.²⁴ It is also creating a new product or a process as a result of innovative changes, and then implementing it into practice.

CSR as a method of building innovativeness of the organization

Firstly, the implementation of CSR concept in an organization, not only in the form of business strategy, but also in good practices, is an innovation process. It is a new approach to running a business, which intrinsically is not merely focused on generating

²¹ *Oslo manual. Guidelines for collecting and interpreting innovation data*, OECD/European Communities, Paris 2005, p. 46.

²² Ibidem, p. 19, 50–55.

²³ A. Karaś, *Rozwój kompetencji pracowników jako podstawa innowacyjności przedsiębiorstwa*, Zeszyty Naukowe Małopolskiej Szkoły Ekonomicznej w Tarnowie, vol. 20, no. 1/ 2012, p. 75.

²⁴ A. Francik, op. cit., p. 95.

profit (at any price), but draws attention to the need of taking into account the existing social and environmental goals. Building relationships with stakeholders, sustainable development is an innovative way of management, which causes organizational innovation (in terms of the reorganization process and training), process innovation (e.g. the implementation of a new environment-friendly technology), marketing innovation (an innovative way to communicate with the market), and product innovation, when social responsibility leads to new products, creating or changing the existing ones.

The policy of the European Union confirms that socially responsible actions lead to innovation, and improve the innovativeness of the company. Even in its Lisbon Strategy (2000), the EU included its long-term goals, promoting CSR as one of the main pillars of the competitive knowledge-based and sustainable economy development. In the subsequent papers,²⁵ the EU developed further commitment to promote corporate social responsibility (including SMEs) in the strategy “Europe 2020 for smart, sustainable and inclusive growth.”²⁶ There are also other international organizations’ initiatives which help to develop and popularize the CSR concept.²⁷ They provide some guidance on how to implement, conduct, and report the social responsible practices, and thus develop organizations’ innovativeness.

The innovation-creating guidelines on the basis of social responsibility are provided by standard ISO 26000. The standard shows which particular socially responsible practices, associated with each of the seven areas, are innovations,²⁸ partial innovations when product, processes, or methods of operation carried out under the influence of the already implemented CSR policies (or strategies) are improved, or strictly novelty providing the solution which has not been applied in an organization before.

The examples of process, organizational, product, and marketing innovations based on specific areas of ISO 26000 are given below.

Corporate Governance. The implementation of a socially responsible strategy, and socially responsible initiatives into the management system, and the certification of the management system based on standard AA 8000, are the examples of process innovation. Other examples of innovative activities in this area include: ethical code, social reporting development and implementation (standard AA 1000 and AA 8000),

²⁵ e.g. *Green paper on CSR 2001, White Paper in 2002, The European Commission Communication A business contribution to sustainable development*, 2002.

²⁶ (Innovation Union (COM(2010) 477). J. Korpus, op. cit., p. 61–63; E. Mazur-Wierzbicka, op. cit., p. 17–19.

²⁷ e.g. *The principles of Global Compact ONZ* (1999); *Guidelines for Multinational Enterprises OECD* (2000), *Global Resources Initiative* (1997), which prepared the rules of CSR standardisation and other organizations, which made the standards of CSR: ISO 26000, SA 8000, AA 1000. Based on: M. Bernatt, op. cit., p. 75–101; J. Korpus, op. cit., p. 70–82.

²⁸ Cf. E. Mazur-Wierzbicka, op. cit.; Raport „Odpowiedzialny biznes w Polsce 2014. Dobre praktyki”, Forum Odpowiedzialnego Biznesu, Warszawa 2015.

dialogue with stakeholders – information exchange, negotiating solutions, involving them in the decision-making process (organizational); creating a CSR exchanging web-based platform (marketing); modifying products under the influence of dialogues and agreements with stakeholders (product).

Human rights. In this area, the socially responsible actions include: managing diversity in the workplace, counteracting the mobbing practices (process); increasing the number of women in leadership positions, placing professional experience and jobs for people with disabilities (organizational); posting the information on human rights on the products, and CSR practice (marketing).

Labour practices are based on employees' engagement in the decision-making process (participation of employees allows to create the mechanisms of suggestion for improvements and innovations), and also a family policy (process). They go far beyond the traditional health and safety dialogues with employees. They help to improve the internal communication (including the communication with the top management), the integration of employees (e.g. inviting employee's children to open days in their parents' firms), taking care of the workers' health (e.g. a fruit day, funded by the employer to promote travelling to work by bike), introducing innovative ideas boxes with competitions, and individual development programs for staff, work-life balance programs, flexible forms of employment, teleworking, employee's volunteering (e.g. for orphanages or the local society), supporting employees with supplementary pension schemes, out-placement, scholarships for their children (organizational); lectures by some outstanding people in different fields (e.g. K. Holowczyc was invited by ING Bank Śląski to talk to the employees about meeting challenges)²⁹ (marketing); improving the products of a company by means of employee participation (product).

CSR activities concerning the *environment* include: developing and implementing environmental management system (in accordance with ISO 14001); reducing the emission of various pollutants;³⁰ enhancing the environmental education of employees and consumers, e.g. through providing reliable information on the chemical composition of products (process); organizing ecological competitions for children, eco-office (saving paper), waste sorting, recycling, sustainable transport – carpooling, the usage of bicycles or public transport (organizational); training, dialogue with consumers on the company product range (marketing); the usage of the energy-saving technologies, 'eco' products (product).

²⁹ *Odpowiedzialny biznes...,* p. 44.

³⁰ DuPont example shows that the initiatives of the preservation of the environment could be profitable and "benefits that can accrue from a properly implemented strategic CSR program entails classifying such a program as an investment for the company, not an expense", J.J. Asongu, op. cit., p. 19.

Fair operating practices include: fair competition, fair implementation of business processes and honest relationships with other organizations (public and non-governmental), anti-corruption practices, market education, and dialogues on the processes in the supply chain activities (process); CSR practice dialogue and workshops for suppliers and their possible extension to suppliers (organizational); operating a social media marketing platform (marketing).

Consumer issues are mainly related to the following: consumer education to promote business awareness; increasing products availability for the customers with disabilities (with limited mobility or hearing) or the elderly (organizational); conscious consumption, the programs related to the consumers' health and safety, informing about the products (marketing); making the product easier to use, e.g. cash collection 'box light', installed by ING Bank Śląski in a customer office (product).³¹

Community involvement and development of the local community are very important processes of socially responsible activities. They are carried out under local community integration programs. The programs include: education of adults, children, and youth, entrepreneurship (incubators, competitions for the best business), training, practice, and support to non-governmental organizations, promotion of physical activity, cooperation with universities, philanthropic and charity activities (organizational); public awareness campaigns, e.g. healthy nutrition; prevention of heart disease (marketing).

Some of the examples of the socially responsible practices have existed in the market for a long time, so they may not be considered an innovation within the meaning of Schumpeter. However, if used for the first time in the organization, they are an innovation. While developing, they lead to the creation of new solutions, including radical innovations. The inclusion of employees, i.a. through their direct participation, in the innovation process in order to search of improvements, develops this process in particular. The implementation of the new solutions based on CSR initiatives leads to the creation of company innovativeness, and improves its competitiveness. It enables to run business to the benefit of the company and its stakeholders, as well as, in the broad sense, of the society and the environment.

Conclusions

The implementation of CSR initiatives, CSR strategy is an innovative approach to business. It takes into consideration the implementation of social and environmental goals, creating innovation and organization innovativeness. This concept shows that - through a conscious process of building relationships with stakeholders - being respon-

³¹ *Odpowiedzialny biznes...,* p. 86.

sible for the economic consequences of the others, such as society, suppliers, employees and the environment – is the method of doing good business in an innovative way to build its competitive advantage. As shown in the study process, organizational, product, and marketing innovations can have their source in implementing socially responsible practices corresponding to specific areas of ISO 26000 (organizational governance, human rights, labour practices, the environment, fair operating practices, consumer issues, and community involvement and development). The implementation of these activities for the first time as defined by Schumpeter is an innovation (new to the firm, which has not been introduced in an organization before). Whereas improving of products, processes, or methods of operations carried out under the influence of already implemented CSR policies (or strategies) is a partial innovation (they are closer to imitation). The implementation of these innovations and their development within the organization leads to creating its innovativeness.

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Abstract

Corporate Social Responsibility (CSR) is an effective management strategy and an innovative way to build a competitive advantage of the company. It is not only focused on generating profit, but also on creating favourable conditions for social and economic development. Implementing CSR strategy in the organization for the first time is an example of the process innovation. It leads to building relationships with stakeholders, on the principles of sustainable development. The purpose of this article is to show the way in which the implementation of CSR initiatives, based on the areas of CSR proposed in ISO 26000 (corporate governance, human rights, labour practices, the environment, fair operating practices, consumer issues, community involvement, and local development), creates different types of innovation (process, organizational, product, and marketing), and improve the organisation innovativeness. The study used the method of 'desk research' literature.

Translated by Agnieszka Jakubiuk

CSR a innowacyjność organizacji

Społeczna odpowiedzialność organizacji (CSR) to efektywna strategia zarządzania, innowacyjny sposób budowania przewagi konkurencyjnej, który poza celami ekonomicznymi uwzględnia również kwestie społeczne i środowiskowe. Koncepcja CSR wdrożona w organizacji po raz pierwszy jest przykładem innowacji procesowej, prowadzi do budowania relacji z interesariuszami, w oparciu o zasady zrównoważonego rozwoju. Celem artykułu jest pokazanie, w jaki sposób, wdrożenie praktyk społecznie odpowiedzialnych – opartych o obszary CSR wyodrębnione w normie ISO 26000 – (fad korporacyjny, prawa człowieka, praktyki w miejscu pracy, środowisko, uczciwe praktyki handlowe, zagadnienia konsumenckie, zaangażowanie społeczne i rozwój społeczności lokalnej) prowadzi do tworzenia innowacji procesowych, organizacyjnych, marketingowych, produktowych i kreowania tym samym innowacyjności organizacji. W opracowaniu zastosowano metodę „desk research” literatury przedmiotu.

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Infobrokering: an Ethical Challenge in the Knowledge-Based Economy

Keywords: infobrokering, information broker, infonomics, information services market, ethical aspects of infobrokering

Słowa kluczowe: infobrokering, broker informacji, infonomika, rynek usług informacyjnych, etyczne wyzwania infobrokeringu

Introduction

In the twenty-first century, due to the exponential growth of information and communication technologies (ICT), information and knowledge have begun to play a strategic role within a society. Information nowadays is represented by different categories of digital products, which can be saved, uploaded, reproduced, and sold. Accordingly, the Internet has become the current medium of exchanging information worldwide. As a result, the creation, distribution, use, and manipulation of information is not only possible, but has a significant impact on a society in economic, political, and cultural terms.

Historically, since the 1950s the development in the areas such as cybernetics, information theory, and cryptology has influenced the changes in a society. After the industrial society based on production, and the post-industrial one in which services played a key role, the development of the information society can now be observed where information is treated as a special intangible asset, frequently even more valuable than material possessions.

In the time of globalization and the world wide web, knowledge is a crucial factor of productivity and development. The term *knowledge-based economy* (KBE) results from the recognition of the role which knowledge and ICT play in modern economies.

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Investments in knowledge may lead to an increase in the productive capacity which translates into new products and processes. Moreover, the knowledge investments are characterized by increasing rather than decreasing returns, and, therefore, they become the key to the long-term economic growth.¹

Apparently, information acquisition, gathering, and retrieval, especially by the means of the Internet, have given a rise to new professions. One of them is an infobroker, a person who collects and processes information commercially for enterprises that can in turn use it for marketing, verifying, and strategic purposes. Simultaneously, since the infobrokering sector is not yet well-regulated, especially in Poland, there are some ethical issues concerning the use of information that have to be faced.

The objective of this paper is to define business information and its sources, as well as to show a role which infobrokering is playing in the business environment. Additionally, some conditions of infobrokering services are described together with the profiles of American and Polish infobrokers. Finally, the ethical aspects of the infobroker's profession are discussed, and some ethical questions which an infobroker should be aware of are presented. The paper is elaborated on the English and Polish literature studies available both in print and online, as well as on the research conducted in the United States and Poland.

Information as an asset in the knowledge-based economy

The companies increasingly recognize information as a key asset – it is even considered the most valuable strategic asset which can be possessed. By focusing on the information rather than the technology, the organizations optimize business performance so that the KBE emerges. The term is defined as follows: "production and services based on knowledge-intensive activities that contribute to an accelerated pace of technological and scientific advance (...). The key components of [the KBE] include a greater reliance on intellectual capabilities than on physical inputs or natural resources, combined with efforts to integrate improvements in every stage of the production process, from the R&D lab to the factory floor to the interface with customers."²

From the macroeconomic perspective the requisites of the KBE are:³ an economic and institutional regime (EIR); an educated and entrepreneurial population; ICT;

¹ OECD, *The Knowledge-Based Economy*, Paris 1996, p. 11.

² W.W. Powell, K. Snellman, *The Knowledge Economy*, "The Annual Review of Sociology" 2004, no. 30, p. 199–220.

³ OECD, WBI, *Korea and the Knowledge-based Economy: Making the Transition*, Paris 2000, p. 13–14.

an efficient innovation system. The development of the KBE can be recognized in Poland and is proven by the overall progress of the KEI indicator⁴ (Table 1).

Table1. KEI for Poland in the years: 1995, 2000, 2012

Year	Rank	KEI	EIR	Education	ICT	Innovation
1995	39	6.85	6.23	7.86	7.10	6.22
2000	35	7.23	7.04	8.11	6.92	6.86
2012	38	7.41	8.01	7.76	6.70	7.16

Source: own elaboration based on P. Nowak, *Polska w rankingach gospodarki opartych na wiedzy*, „Prace Komisji Geografii Przemysłu Polskiego Towarzystwa Geograficznego” 2013, vol. 22, p. 22–43.

In the light of the literature studies, the difference between *data*, *information* and *knowledge* needs to be distinguished. *Data* is exemplified as a raw fact, a date, a measurement, a figure, or a statement, while *information* is the data that has been processed so it is meaningful, and, therefore, a process involving collecting, categorizing, transforming, and summarizing should be applied. *Information* has a context, it is a message, an event, or a unit of *knowledge*.⁵

Business data, the essence of information, can be obtained from the following sources: news, market research, credit and financial information, company and executive profiles, statistical data, databases, and archives. The importance of so called *grey literature*⁶ needs to be underlined. Currently, the majority of corporate literature of any kind is found online – search engines and websites are the first sources of reference when business data are looked up.

The relevant data needs to be searched for, scanned, selected, and then processed to become information. The information, examined by *infonomics* – the discipline of asserting economic importance to information – can be treated as an asset since it is exchan-

⁴ *Knowledge Economy Index* (KEI) – a WBI indicator in the interval from 1 to 10 aiming to help countries identify the challenges in the process of building a KBE and enabling country comparisons. KEI is a part of a comparative methodology *Knowledge Assessment Methodology* (KAM) consisting of 148 structural and qualitative variables calculated for 146 countries to measure their performance on the KBE pillars. WBI, *Knowledge Assessment Methodology*, <http://web.worldbank.org/> (7.12.2014).

⁵ J.H. Bernstein, *The Data-Information-Knowledge-Wisdom Hierarchy and its Antithesis*, NASKO 2011, 2 (1), p. 68–75; T.H. Davenport, L. Prusak, *Working Knowledge: How Organizations Manage What They Know*, Harvard Business School Press, 1998, p. 2–6; E. Hardcastle, *Business Information Systems*, Elizabeth Hardcastle & Ventus Publishing ApS, 2008, p. 6; J. Hey, *The Data, Information, Knowledge, Wisdom Chain: The Metaphorical Link*, www.dataschemata.com/uploads/7/4/8/7/7487334/dikwchain.pdf (7.12.2014).

⁶ *Grey literature* is defined as the material not issued through standard commercial publishing channels, and, therefore, difficult to access. It includes: scientific and technical reports, patents, standards, translations, theses, conference papers, house journals, trade literature, official documents, annual reports, product and service catalogs, promotional material, company websites. W. Pindlawa, S. Cisek, *Grey Literature as an Information Source for Small and Medium-Sized Business*, in: *Konferencja międzynarodowa – VIII Międzynarodowe Seminarium Informacji Naukowej Krajów Europy Środkowej i Wschodniej*, Warszawa, 11–12 X 1999, OPI, Warszawa 1999, p. 47–53.

geable, measurable, and can generate a positive economic value. However, since information is an abstract resource, it does not behave like other assets: its value depends on the context and synergy effect.⁷ Six methods of information valuation can be found in the literature review:⁸

- intrinsic value of information (how good and easy to use is the data? vs. how likely are others, outside the organization, to have it as well?),
- business value of information (how applicable to the business or a particular business process is the data?),
- loss value of information (what would it cost to replace the data?),
- performance value of information (the value of information to business objectives),
- economic value of information (the performance value of information minus the cost of acquiring, administering, and applying it),
- market value of information (how much is a business partner willing to pay for the access to this information?).

In the KBE environment existing currently, Information System Management (ISM) is necessary to be applied in a company to help it manage the inside information. The vast majority of ISM are developed in functional areas, such as: manufacturing, human resources, accounting, finance, and marketing. Therefore, the process of transforming *data* through *information* into *knowledge* is perceived and acknowledged as a part of the KBE.

Infobroker: a new profession in the information society

Nowadays, information overload can be observed, and, therefore, the relevant information is difficult to obtain. Consequently, the importance of the *infobroker*⁹ professionals possessing adequate knowledge and skills to search for information, increases.

The need for the occupation was recognized in the 1990s together with the Internet expansion, as well as the diminishing costs of data storage. The vast amount of data started to be gathered, collected, analyzed, processed, stored, and transferred, and, as a result, the public and private sources of information, such as statistical data, census information, government records, social networking sites, and even web browsing histories, can be searched.

⁷ The vital information for one organization might be useless for another. The interaction of two or more pieces of information leads to the fact that the combined effect is much greater than the simple sum of the individual bits.

⁸ D. Laney, *Infonomics: The Economics of Information and Principles of Information Asset Management*, The Fifth MIT Information Quality Industry Symposium, July 13–15, 2011, p. 590–603.

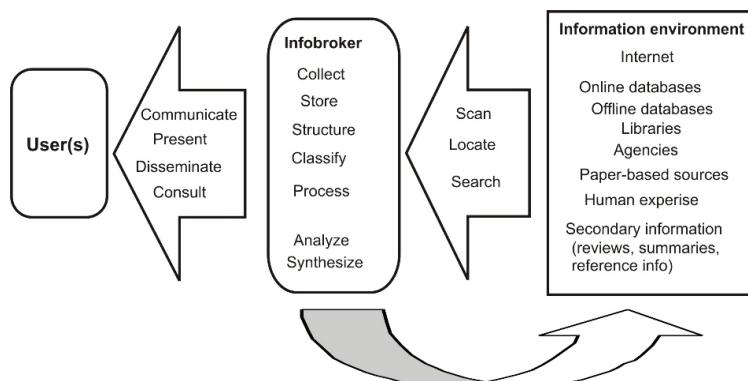
⁹ Also: *knowledge brokers, cyberians, freelance librarians, independent researchers, data dealers*.

There are five *sine qua non* conditions which should be met by a professional infobroker: being a mediator between information resources and the organizations in need of information; self-employment or being employed by an infobrokering enterprise; providing commercial services which are available for a fee; selling the service, not information as such; applying the appropriate skills and knowledge, and being guided by professional ethics.¹⁰

The infobroker's responsibilities should include: the implementation of searching strategies and data processing; the evaluation of the results; the assurance of information efficiency; the analysis and interpretation; the introduction of the ultimate product to a client in an earlier established form (a presentation, a report, a database).¹¹

The given above activities can lead to elaborating the infobrokering concept structure (Figure 2) where searching for the necessary information, locating, and scanning it, is followed by processing and analyzing so that a final report can be presented to a client.

Figure 2. Infobrokering: a concept structure



Source: D. Christozov, I. Nikolova, *Infobroker – an Emerging Profession of Informing Mediators?*, in: *Proceedings Informing Science Conference Krakow, Poland, 19 – 22 June 2001*, Krakow University of Economics, Krakow 2001, p. 136–142.

Furthermore, the issue of information assessment needs to be raised here. Such an assessment has to be made quickly and efficiently nowadays. What should be kept in mind is that there are few sources of information on the Internet which could be rated as fully reliable. Therefore, the work experience blended with information intuition seems to be crucial in the infobrokering profession.¹²

¹⁰ S. Cisek, *Broker informacji: istota zawodu*, http://eprints.rclis.org/archive/00012296/01/Cisek_broker_informacji_istota.pdf, p. 2. (6.12.2014).

¹¹ B. Grala, W. Kozakiewicz, *Infobrokering and Searching the Deep Web – the New Role of Employee of the Department of Medical Scientific Information*, www.eahil.eu/conferences/2007Krakow/www.bm.cmuj.krakow.pl/eahil/proceedings/oral/Grala%20i%20Kozakiewicz.pdf, p. 2. (3.12.2014).

¹² P. Hrabiec-Hojska, *Specyfika usług infobrokerskich a kompetencje informacyjne infobrokera*, Biblioteka Nostra 2013, no. 1 (31), p. 87–95.

Infobrokering, as a service, is the best developed in the United States. According to the study conducted by M.E. Bates, a profile of an American infobroker can be constructed:¹³

- age: 50–59,
- educational background: university graduates – 90%, 58% of which are MLIS,¹⁴
- prior experience: average 17+ years,
- business: full-time businesses – 60%, part-time businesses and employed elsewhere – 12%, part-time businesses and not employed elsewhere – 28%,
- format of business: sole proprietorship – 56%, LLC – 25%, corporation – 17%, others – 2%,
- average working hours per week: for full-time and part-time business – 42 and 18 respectively,
- employment: no employees – 90%, one to three employees – 8%, more than three employees – 2%.

The information brokerage market in Poland, since it is emerging, is not well established yet. The results of the research carried out by Nizioł can give an insight into an arising area of infobrokering services and are given below:¹⁵

- a) most enterprises offering infobrokering services are located in Masovian, Silesian, and Lesser Poland Voivodeship: five in each region; no enterprise can be found in Lubusz, Kuyavian-Pomeranian, Opole, Subcarpathian Voivodship;
- b) the education background: at least one person with a master's degree (mainly in the humanities) works in each enterprise surveyed, a half of the enterprises employ a MLIS;
- c) analytical skills, the ability to use foreign languages (two preferably), and the efficient use of the Internet are mentioned as the desirable skills required for the job;
- d) online sources, national and international databases, and direct contacts are mainly used as search tools;
- e) databases creation, data retrieval and analysis (research), preparation of reports are the services offered;
- f) the average working time on a typical commission is estimated to last for 10 days;

¹³ M.E. Bates, *2013 Info-Entrepreneur Report: Insights on Information Businesses*, www.batesinfo.com/extras/files/2013-iip-survey.pdf, p. 26–28 (4.12.2014). The survey was addressed to full members of the Association of Independent Information Professionals and conducted online between April 23 and May 10, 2013, no. of respondents: 117.

¹⁴ Master of Library and Information Science.

¹⁵ K. Nizioł, *Infobrokering w Polsce – wyniki badań w środowisku praktyków zawodu*, „PTINT Praktyka i Teoria Informacji Naukowej i Technicznej” 2010, no. 4, p. 3–19. The study examined 29 Polish infobrokering enterprises and was conducted between November 2009 and June 2010.

- g) the cost of a commission is determined by turnaround times, the subject of the enquiry, the availability of sources, their type, and a language;
- h) small and medium-sized enterprises, large corporations, law firms, students, academics are listed as the enterprises' clients;
- i) membership of the professional infobrokers' organizations was declared by only one enterprise, even though some information concerning law regulations and ethics issues can be found on the websites of 77% of the agencies.

Concluding, an infobroker has to comply with some essential requirements among which the commercial searching for information in a variety of sources, processing data, and synthesizing information are crucial. Although the information services market is not as developed in Poland as it is in the United States, some similarities, such as educational background, between American and Polish infobrokers' profiles, can be found.

Ethical aspects of infobrokering

The development of the information society and the KBE relies not only on the advance of information resources or assigning value to information, but also on expanding the awareness of responsibility for what can be and is done with information and dissemination of information ethics.¹⁶ Infobrokers, as professionals in the field of gathering and processing information, are required not only to respect the law, but they also should be able to handle information according to the ethical principles of conduct.

Code of Ethical Business Practice created by AIIP¹⁷ and followed by the members of the organization is the most widely-accepted these days. The Code emphasizes the importance of confidentiality, honesty, and competence of an info-broker, and states that the policy of secrecy should be applied not only in relation to the client, but also to the information gathered. The client ought to be informed about the information sources available, as well as about the level of information reliability and accuracy. Additionally, the copyright law and intellectual property rights should be recognized and respected.¹⁸

Some ethical aspects of infobrokering services need to be discussed to a greater extend. Firstly, an infobroker is required to use reliable and accurate sources. However, the validity and reliability of the information cannot be guaranteed since an infobroker

¹⁶ W. Babik, *Sustainable Development of Information Society: Towards an Ethics of Information*, "Geomatics and Environmental Engineering" 2012, vol. 6, no. 1, p. 13–20.

¹⁷ Association of Independent Information Professionals, formed in 1987, associates 400 members in over 20 countries around the world.

¹⁸ AIIP, *Code of Ethical Business Practice*, www.aiip.org/About/Code-of-Ethical-Business-Practice (7.12.2014).

is not the author of the information, but only a researcher. As it was stated above, the Internet can be a source of misinformation, so appropriate and thorough evaluation of web data is indispensable.

Secondly, analytical and synthetic skills, as opposed to creating subjective information, are fundamental. Any conscious, intentional, or planned actions to distort the information and influence the customer's decisions have to be treated as information tampering. The information manipulation may include providing information which is false, invalid, insignificant, or ambiguous. Information should also be selected correctly as an excess of it can lead to information noise.

Finally, certain commissions may be harmful, unwanted socially, or simply illegal. When such a situation occurs, an infobroker is obliged to draw the customer's attention to the possibility of conflict with the law, and withdraw from the task on account of the fact that corporate espionage is not an aspect of the infobrokering profession.

Conclusions

Modern economy is defined as the KBE where the gathering, processing, retrieval, use, integration, and manipulation of information have become the key factors of companies' growth. Although information is a concept, it can be measured in economic terms, and, as such is treated as an intangible asset. As a result of upsurge in information availability due to the Internet sources, a new profession, an infobroker, has emerged.

Despite being well-developed in the USA, infobrokering services market is still rudimental in Poland, and the profession might be misinterpreted by clients as business intelligence. In the author's opinion, firstly, information brokering services should be more recognized and established in Poland. Moreover, a code of ethical business practice ought to be implemented among the Polish professionals, who, on the one hand, might be aware of ethical issues regarding information handling, but, on the other hand, seem to be in need of a clear guidance in terms of their professional conduct, as they face ethical dilemmas, such as secrecy, confidentiality, and reliability. It has to be assumed that more questions concerning the ethical use of information will be raised along with the development of infobrokering services market.

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Abstract

Modern economy is defined as the knowledge-based economy where the gathering, processing, retrieval, use, integration, and manipulation of information have become the key factors of companies' growth. In spite of the fact that information is a concept, it can be measured in economic terms, and, as such, is treated as an intangible asset examined and valued by infonomics. An incredible increase of information availability due to the Internet sources resulted in the recognition of a new profession – an infobroker.

The paper defines business information and its sources, and shows a role which infobrokering is playing in the business environment. In the further part, some conditions of infobrokering services are described together with the profiles of an American and Polish infobroker. Finally, the ethical aspects of an infobroker's profession are discussed, and some ethical questions which an infobroker should be aware of are presented.

Infobrokering: etyczne wyzwanie gospodarki opartej na wiedzy

Współczesna ekonomia to gospodarka oparta na wiedzy, w której kluczową rolę odgrywa informacja. W kategoriach ekonomicznych informacja jest traktowana jako dobro niematerialne, a oceną jej wartości zajmuje się infonomika. Ze względu na rozwój technologii informacyjno-komunikacyjnych i globalną sieć przepływu informacji, którą stał się Internet, pojawił się nowy zawód – infobroker, specjalista komercyjnie wyszukujący, analizujący i udostępniający informację.

W artykule w pierwszej części zdefiniowano informację biznesową, jej cechy i źródła. Następnie przedstawiono warunki konieczne do uprawiania działalności infobrokerskiej oraz zaprezentowano profil infobrokersa w Stanach Zjednoczonych i w Polsce. W ostatniej części wymieniono problemy etyczne, z którymi musi się zmierzyć broker informacji. Konkludując podkreślono potrzebę zaimplementowania na rozwijającym się rynku usług informacyjnych w Polsce kodeksu etycznego postępowania, szczególnie w kontekście narastających wyzwań związanych ze skokowym rozwojem dostępu do informacji i możliwościami jej przetwarzania.

Hermann Witte*

Die Gewinnmaximierung aus der Sicht der Ethik

Schlüsselworte: Gewinnmaximierung, Ethik, ökonomisches Gleichgewicht, ökonomische Nachhaltigkeit, Wettbewerb

Keywords: profit maximization, ethic, economic equilibrium, economic sustainability, competition

Słowa kluczowe: maksymalizacja zysku, etyka, równowaga ekonomiczna, zrównoważony rozwój gospodarczy, konkurencja

Einleitung

Der Gewinn und die Gewinnmaximierungsthese sind zwei Begriffe, die in der Literatur unterschiedlich beurteilt werden. Die Skala der Bewertungen geht von absolut notwendig bis verwerflich. Die beiden Begriffe sind eng mit der Marktwirtschaft bzw. der marktwirtschaftlichen Theorie¹ verbunden. Insbesondere in der marktwirtschaftlichen Praxis sind beide Begriffe heute dominant und werden als zu verfolgende Dogmen angesehen. Eine massive Kritik ist aktuell an der unternehmerischen Verhaltensweise, die zur Verfolgung der beiden Dogmen führt, aus marktwirtschaftlicher Sicht kaum anzutreffen. Anders ist dies im Sozialismus,² der die Marktwirtschaft als Kapitalismus bezeichnet. Doch diese Seite ist seit der „Wende“ der überwiegenden Anzahl der sozialistischen Staaten zur Marktwirtschaft auffallend still. Auch die alten Lehren der Sozialwirtschaft³

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¹ Vgl. u.a. Samuelson, P.A.: Economics, New York 1948 (2009)¹⁹ mit Nordhaus, W.) (deutsch: Volkswirtschaftslehre, 3. Aufl., 2007)

² Vgl. u.a. Marx, K.: Das Kapital. Kritik der politischen Ökonomie, 1. Bd., 40. Aufl., Berlin 2013, 2. Bd. 33. Aufl., Berlin 2012, 3. Bd., 34. Aufl., Berlin 2012 (Hamburg 1867); Euchner, W./Grebing, H. u.a.: Geschichte der sozialen Ideen in Deutschland: Sozialismus – Katholische Soziallehre – Protestantische Sozialetik, 2. Aufl., hrsg. V. Grebing, H., Wiesbaden 2005 (Essen 2000)¹)

³ Vgl. u.a. Nell-Breuning, O.v.: Die soziale Enzyklika, Köln 1932, ders.: Soziallehre der Kirche, Wien 1977

und der Gemeinwirtschaft⁴ haben heute kaum noch Gewicht und üben keine ernst zu nehmende Kritik aus. Alternativen erwachsen allerdings in der aktuellen Nachhaltigkeitsforschung⁵ und in der Corporate Social Responsibility (CSR-) Forschung.⁶ Insbesondere durch die CSR-Forschung erhält die Ethik und insbesondere die Wirtschaftsethik wieder mehr Bedeutung.

Im Folgenden sind die Begriffe Gewinn und Gewinnmaximierung zu diskutieren, um die Ergebnisse der Forschungen zur ökonomischen Nachhaltigkeit verständlich zu machen. Ein Ergebnis dieser Forschungen ist, dass die ökonomische Nachhaltigkeit dann hergestellt wird, wenn Unternehmen keine Wertschöpfung und damit keinen Gewinn erzielen.⁷ Dieses Ergebnis ist für viele Ökonomen nicht nachvollzieh- bzw. nicht durchsetzbar. Es muss daher diskutiert werden.

Für diese Diskussion ist zunächst eine Diskussionsbasis zu schaffen. Es gibt in der ökonomischen Literatur verschiedene Gewinnbegriffe, die sich jeweils auf eine spezielle Betrachtungsebene beziehen. In diesem Rahmen wird nur auf den Gewinn gemäß Kosten- und Leistungsrechnung (interne(s) Rechnungswesen bzw. -legung eines Unternehmens) Bezug genommen, da die Kosten- und Leistungsrechnung die Planungsgrundlage für Unternehmen bildet.

Es soll im Folgenden nicht der Begriff Gewinn erörtert werden. Es geht darum, die Gewinnmaximierungsthese zu überprüfen. Es wird auf die marktwirtschaftliche Theorie, mit den beiden Varianten vollkommene und unvollkommene Konkurrenz, und die Alternativen, die Gemeinwirtschaft und die ökonomische Nachhaltigkeit, Bezug genommen.

Gewinnmaximierung bei vollkommener Konkurrenz

Das Idealmodell der marktwirtschaftlichen Ökonomie ist die vollkommene Konkurrenz (vollkommener Wettbewerb). In diesem Modell werden u.a. unendliche viele Anbieter und Nachfrager unterstellt.⁸ Der Wettbewerb am Markt ist so intensiv ist, dass sich die Anbieter (Unternehmen) mit den Preisen unterbieten bis ihnen kein Gewinn mehr bleibt.

⁴ Vgl. u.a. Mises, L.v.: *Die Gemeinwirtschaft – Untersuchungen über den Sozialismus*, Jena 1922; T. Thiemeyer, *Gemeinwirtschaftlichkeit als Ordnungsprinzip: Grundlegung einer Theorie gemeinnütziger Unternehmen*, Berlin 1970; Ostrom, E.: Governing the commons: The evolution of institutions for collective action, Cambridge u.a. 1990 (deutsch: Die Verfassung der Allmende: Jenseits von Staat und Markt, Tübingen 1999/Dritter Nachdruck 2013)

⁵ Vgl. u.a. H. Witte, *Die nachhaltige Marktwirtschaft. Wirtschaften ohne self-made Krisen*, Berlin 2013, insbes. S. 119–144

⁶ Vgl. u.a. Europäische Kommission: Europäische Rahmenbedingungen für die soziale Verantwortung der Unternehmen – Grünbuch-, KOM(2001) 366 endg.; Europäische Kommission: Eine neue EU-Strategie (2011-14) für die soziale Verantwortung der Unternehmen (CSR), KOM(2011) 681 endg.

⁷ Vgl. H. Witte, *Die nachhaltige Marktwirtschaft...*, S. 125–144.

⁸ Vgl. zum Modell und den Annahmen F. Knight, *Risk, Uncertainty and Profit*, New York 1921, S. 51–93

In dieser Situation bedeutet ein Verzicht auf Gewinnmaximierung, Verlust zu machen. Da aber Unternehmen, die Verluste realisieren sich nicht langfristig am Markt halten können, ist Gewinnmaximierung eine Überlebensstrategie. Die Gewinnmaximierung ist eine Strategie, die das Angebot am Markt sichert und niemanden schadet.

Die Gewinnmaximierungsstrategie hat nur theoretische Bedeutung, da das Modell der vollkommenen Konkurrenz aufgrund realitätsferner Annahmen keine bzw. kaum Relevanz für die Praxis besitzt. Lediglich auf ausgewählten Börsen können die Annahmen der vollkommenen Konkurrenz erfüllt werden.

Gewinnmaximierung bei unvollkommener Konkurrenz

Aufgrund der Rigidität des Modells der vollkommenen Konkurrenz arbeitet die Ökonomie spätestens seit Chamberlin⁹ (1933) mit dem Modell der unvollkommenen Konkurrenz (unvollkommener Wettbewerb). Dieses Modell ist praxisrelevant. Ein Modell dieser Richtung ist das Modell des funktionsfähigen (workable) Wettbewerbs von Clark,¹⁰ das sich in der praktischen Wettbewerbspolitik durchgesetzt hat und in vielen Ländern die Basis des Wettbewerbsrechts bildet. Als Beispiel kann auf das Wettbewerbsrecht in der Bundesrepublik Deutschland verwiesen werden.¹¹

Vergleicht man das Modell der vollkommenen Konkurrenz mit dem Modell der unvollständigen Konkurrenz bzw. dem Modell des funktionsfähigen Wettbewerbs, so stellt man zwei Fakten fest: Erstens, das Modell der vollkommenen Konkurrenz besitzt kaum Bedeutung für die Praxis, während das Modell der unvollkommenen Konkurrenz bzw. das Modell des funktionsfähigen Wettbewerbs praxisrelevant ist. Zweitens, das Modell der vollkommenen Konkurrenz enthält eine eindeutige und unmissverständliche Aussage zum Gewinn der Unternehmen. Der Gewinn muss null sein. Das Modell der unvollkommenen Konkurrenz bzw. des funktionsfähigen Wettbewerbs ist unvollkommenen hinsichtlich der Aussage zum Gewinn der Unternehmen. Es gibt schlicht keine Aussage zum Gewinn. Es kann somit die Schlussfolgerung gezogen werden, dass im Modell der unvollkommenen Konkurrenz bzw. des funktionsfähigen Wettbewerbs der Praxisbezug durch die Vernachlässigung einer Aussage zum Gewinn erkauft wird.

Diese Tatsache ist nicht nur für die Theorie und die Praxis eine nicht zu akzeptierende Vereinfachung, sondern hat – wie sich anhand vieler Lehrbücher und der in der Praxis

⁹ E.H. Chamberlin, *The Theory of Monopolistic Competition*, 8th Ed., 3rd Printing, Cambridge (Mass.) 1969 (1st Ed. 1933).

¹⁰ Vgl. J.M. Clark, *Towards a Concept of Workable Competition*, „American Economic Review“, vol. 30 (1940), S. 241–256.

¹¹ Vgl. Gesetz gegen Wettbewerbsbeschränkungen (GWB) vom 27. Juli 1957 (BGBl. I S. 1081) in der Fassung der Bekanntmachung vom 26. August 1998 (BGBl. I S. 2546), geändert durch Gesetz vom 22. Dezember 1999 (BGBl. I S. 2626).

üblichen Handlungsweise leicht belegen lässt – dazu geführt, dass das Gewinnmaximierungsprinzip in ein praxisrelevantes Modell übertragen wurde/wird, obwohl das Prinzip nur für ein theoretisches Modell mit eindeutiger Aussage zum Gewinn anzuwenden ist. Die Konsequenz ist sehr einfach und einleuchtend: die in der Praxis verwirklichte Ökonomie kann nur in die Krise führen und hat Auswirkungen, die mit ethischen Vorstellungen nicht vereinbar sind. Diese Konsequenz und ihre Auswirkungen sind im Folgenden deutlicher herauszuarbeiten.

Gewinnmaximierung in einer kleinen Volkswirtschaft

Zur einfachen und verständlichen Veranschaulichung der Konsequenz und der Auswirkungen der Gewinnmaximierung in der Praxis wird auf eine kleine Volkswirtschaft zurückgegriffen in der es nur ein Unternehmen und zwei Bürger gibt. Die Bürger arbeiten in dem Unternehmen und stellen ein lebensnotwendiges Gut her, das sie auch kaufen und konsumieren. Es wird unterstellt, dass jeder Bürger von dem lebensnotwendigen Gut in einer Wirtschaftsperiode eine Mengeneinheit benötigt. Die volkswirtschaftlichen Zusammenhänge lassen sich an einer Produktionsfunktion darstellen. Die einzelwirtschaftliche Produktionsfunktion ist in diesem Fall gleich der gesamtwirtschaftlichen Produktionsfunktion.

Die bekannteste Produktionsfunktion ist die Cobb-Douglas-Produktionsfunktion. Sie lautet:¹²

$$x = f(A^\alpha K^\beta) \text{ für } \alpha + \beta = 1 \quad (1)$$

mit

x = Produktionsmenge

A = eingesetzte Arbeit

K = eingesetztes Kapital

α = Produktionselastizität der Arbeit

β = Produktionselastizität des Kapitals

$\alpha + \beta$ = Skalenelastizität

Da die Cobb-Douglas-Produktionsfunktion die Produktionsmenge ausweist, muss sie für den in diesem Rahmen relevanten Zweck noch in eine wertmäßige Produktionsfunktion transformiert werden, die den Wert der Produktionsmenge ausweist. Diese Produktionsfunktion lautet in der einzelwirtschaftlichen Version:¹³

¹² Vgl. C.W. Cobb, P.H. Douglas, *A Theory of Production*, „American Economic Review“ 1928, vol. XVIII, Supplement, S. 139–165.

¹³ Vgl. zur Funktion und dem Vergleich des Ergebnisses mit der Cobb-Douglas-Produktionsfunktion H. Witte, *The Monetary Production Function as Basis of Sustainability*, in: H. Witte, M. Jedlinski, R.O. Dichiara, ed. *Sustainable Logistics*, Bahia Blanca 2012, S. 13–23, insbes. S. 19–22.

$$E = f(AK + KK) \quad (2)$$

mit

E = Erlös (für eine gesamtwirtschaftliche Produktionsfunktion ist statt mit dem Erlös mit dem Bruttoinlandsprodukt zu arbeiten)

AK = Kosten der eingesetzten Arbeit

KK = Kosten des eingesetzten Kapitals

Für das obige Beispiel sind jetzt Werte zu finden, die den Bürgern ein menschenwürdiges Dasein ermöglichen. Es müssen pro Wirtschaftsperiode zwei Mengeneinheiten des lebensnotwendigen Gutes produziert werden. Die Bürger müssen so viel Lohn erhalten, dass sie sich jeder eine Mengeneinheit des Gutes kaufen können. Damit dies möglich ist, müssen der Lohn und der Preis des Gutes in einem bestimmten Verhältnis stehen. Nicht jedes Verhältnis von Lohn und Preis ermöglicht den Kauf des Gutes durch die Bürger. Die Zusammenhänge lassen sich anhand der wertmäßigen Produktionsfunktion erläutern, da sich der Erlös aus dem Verkauf des Gutes ergibt. Der Erlös errechnet sich aus dem Preis (p) durch Multiplikation mit der verkauften Menge (x) des Gutes:

$$E = p \cdot x \quad (3)$$

mit

E = Erlös

p = Preis des Gutes pro Mengeneinheit

x = verkaufte Mengeneinheiten des Gutes

Die Gleichung (2) kann also wie folgt geschrieben werden:

$$p \cdot x = f(AK + KK) \quad (4)$$

Damit sich die Bürger das Gut kaufen können, muss ein Preis gefunden werden, der den Erlös des Unternehmens und die Kosten des Unternehmens gleich macht. Die Kosten des Unternehmens sind die Löhne für die beiden Bürger. Ein Bürger ist Arbeiter. Sein Lohn entspricht den Kosten der Arbeit. Der andere Bürger ist der Kapitalgeber. Seine Entlohnung entspricht den Kapitalkosten. Die Kombinationen von Preisen und Löhnen, die einen Kauf je einer Mengeneinheit des Gutes ermöglichen, sind in Tabelle 1 ausgewiesen.

Aus Tabelle 1 erkennt man, dass bei einem Preis des Gutes von null und Löhnen von null, beim Preis von eins und einem Lohn von eins, bei einem Preis von zwei und einem Lohn von zwei usw. immer die Entlohnung der Bürger genau ausreicht, um die eine zum Leben benötigte Mengeneinheit des Gutes zu kaufen. Um ein menschenwürdiges Leben zu ermöglichen, muss immer der Preis des Gutes pro Mengeneinheit dem Lohn pro Bürger entsprechen. Bei diesem Verhältnis von Preis und Lohn ist selbst bei einem sehr hohen Preis von theoretisch unendlich ein menschenwürdiges Leben möglich. Die ethischen Vorstellungen sind erfüllt. Es liegt keine Gewinnmaximierung vor. Im Folgenden

ist jetzt zu prüfen, wie sich die Situation in der kleinen Volkswirtschaft verändert, wenn Gewinnmaximierung betrieben wird.

Tabelle 1. Kombinationen von Preisen und Löhnen bzw. Erlös und Kosten in Geldeinheiten

Anzahl Bürger	Mengeneinheiten	Preis	Lohn	Erlös	Kosten
2	2	0	0	0	0
2	2	1	1	2	2
2	2	2	2	4	4
2	2	3	3	6	6
2	2	4	4	8	8

Quelle: eigene Darstellung.

Die Strategien zur Verfolgung der Gewinnmaximierung ergeben sich aus der Formel für den Gewinn. Sie lautet:

$$G = E - K \quad (5)$$

mit

G = Gewinn

E = Erlös

K = Kosten

Zur Durchsetzung der Gewinnmaximierung ergeben sich gemäß Formel (5) zwei Strategien: (1) Erlösmaximierung und (2) Kostenminimierung. Beide Strategien sind anhand von Tab. 1 zu veranschaulichen. Der Einfachheit halber wird von einem Preis von eins und einem Lohn von eins ausgegangen (vgl. Tabelle 2).

Tabelle 2. Auswirkungen der Gewinnmaximierung

Anzahl Bürger	Mengeneinheiten	Preis	Lohn	Erlös	Kosten
2	2	1	1	2	2
2	2	1,5	1	3	2
2	2	1	0,5	2	1
2	2	1,5	0,5	3	1

Quelle: eigene Darstellung.

Zunächst wird die Strategie Erlösmaximierung veranschaulicht. In einem ersten Schritt zur Erlösmaximierung wird der Preis des Gutes von eins auf eins Komma fünf (1,5) erhöht. Der Erlös des Unternehmens steigt dann auf 3 Geldeinheiten. Der Lohn beträgt weiterhin eine Geldeinheit pro Bürger. Die Kosten für das Unternehmen liegen

auch jetzt bei zwei Geldeinheiten. Da der Lohn im Verhältnis zum Preis jetzt zu niedrig ist, kann keiner der beiden Bürger die benötigte Mengeneinheit des lebensnotwendigen Gutes kaufen. Die Bürger müssen verhungern. Die Situation ist ökonomisch ineffizient und ethisch unmenschlich.

Die gleiche Wirkung wird erzielt, wenn das Unternehmen die Strategie Kostenminimierung verfolgt und die Löhne auf null Komma fünf (0,5) Geldeinheiten senkt. Die kombinierte Strategie, die Preise auf 1,5 Geldeinheiten zu erhöhen und gleichzeitig die Löhne auf 0,5 Geldeinheiten zu senken, führt zum gleichen Ergebnis. Die wertmäßigen Auswirkungen werden zwar stärker. An der Situation der Bürger ändert sich jedoch nichts. Es ist für die ökonomische und ethische Beurteilung der Situation egal, ob etwas mehr Geld zum Kauf des Gutes fehlt.

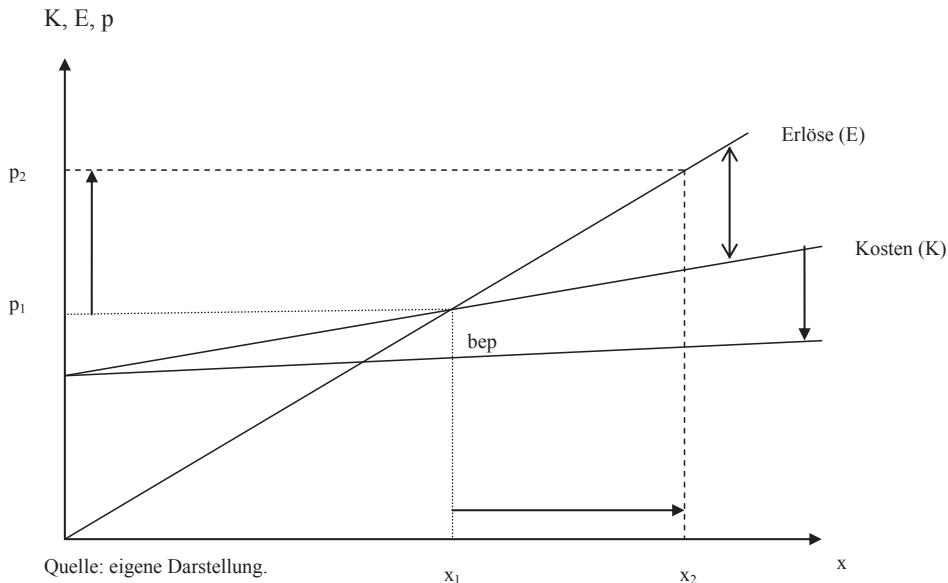
Das Beispiel zeigt sehr deutlich, welche Mechanismen in der Praxis ablaufen. Der einzige Unterschied zur Praxis besteht im zeitlichen Ablauf des Verarmungsprozesses der Bürger. In der Praxis läuft der Prozess nicht so abrupt bzw. kurzfristig ab wie im Beispiel. Der Prozess läuft über Jahrzehnte ab. Zudem sind die Löhne höher, es gibt mehr Bürger, mehr Güter, mehr Lohngruppen etc. Doch am Prinzip ändert sich nichts. Preiserhöhungen ohne entsprechende Lohnerhöhungen gibt es in der Praxis sehr häufig. Markante Beispiele sind Inflation und die Einführung des Euros. Auch Lohnsenkungen mit und ohne Preiserhöhungen sind bekannt. Dieser Effekt tritt zum Beispiel auf, wenn Bürger in andere Lohngruppen mit niedriger Bezahlung eingeordnet werden. An diesbezüglichen Beispielen aus der Praxis mangelt es nicht. Es sei nur auf die Einordnung von Bürgern in die Niedriglohngruppe „Logistik“ verwiesen. Sehr markante Beispiele gibt es auch bei der Umgehung des Mindestlohns.

Gewinnmaximierung gemäß der „break-even-point“-Analyse

Die Zusammenhänge hinsichtlich der Gewinnmaximierung lassen sich auch anhand der „break-even-point“-Analyse grafisch veranschaulichen. Dazu sind drei Fälle zu unterscheiden: (1) steigende Preise, (2) konstante Preise und (3) fallende Preise.

In Abbildung 1 ist der Fall der Gewinnmaximierung bei steigenden Preisen (p) und steigender Absatzmenge (x) dargestellt. Bisher wurde ausgeführt (s. Formel 5), dass sich die Gewinnmaximierung aus zwei Strategien, der Erlösmaximierung und der Kostenminimierung, ergibt. Aus der Formel für den Erlös (Formel 3) und der Formel (4) kann gefolgert werden, dass sich die Strategie Erlösmaximierung wiederum in zwei Substrategien zerlegen lässt: (1) Preis- und (2) Mengenmaximierung. Die drei Strategien zur Gewinnmaximierung, die Preismaximierung, die Mengenmaximierung und die Kostenminimierung, sind in Abb. 1 durch Pfeile eingetragen. Die Gewinnmaximierung selbst ist als Doppelpfeil eingezzeichnet.

Abbildung 1. Veranschaulichung der Gewinnmaximierung anhand der „break-even-point“-Analyse bei steigenden Preisen



Quelle: eigene Darstellung.

x₁

x₂

x

Quelle: eigene Darstellung.

Aus Abbildung 1 erkennt man, dass ein Unternehmen den „break-even-point“ (bep) erreicht, wenn Erlöse und Kosten gleich sind. In diesem Punkt macht ein Unternehmen gemäß Formel (5) keinen Gewinn. Operiert ein Unternehmen links vom „break-even-point“ macht es Verlust. Beim Agieren rechts vom „break-even-point“ erzielt das Unternehmen Gewinn. Es ist festzustellen, dass ein Unternehmen auch ohne die rigiden Annahmen der vollkommenen Konkurrenz keinen Gewinn machen kann. Es kann durch eigenes Handeln den „break-even-point“ realisieren und keinen Gewinn machen. Mit anderen Worten, der von der vollkommenen Konkurrenz angestrebte Idealpunkt ist durchaus und ohne rigide Annahmen in der unvollkommenen Konkurrenz bzw. bei funktionsfähigem Wettbewerb zu realisieren.

Überträgt man jetzt allerdings auch die in der vollkommenen Konkurrenz notwendige Strategie der Gewinnmaximierung auf die unvollkommene Konkurrenz bzw. den funktionsfähigen Wettbewerb, so wird nicht der „break-even-point“ erreicht, sondern ein Punkt rechts von diesem Punkt. Aus Abbildung 1 erkennt man am Verlauf der Erlös- und der Kostenkurven, dass die Gewinnmaximierung letztlich bis ins Unendliche fortgeführt werden kann. Rechts vom „break-even-point“ gehen die beiden Kurven wie eine offene Schere immer weiter auseinander. Der Gewinn wird immer größer und wird schließlich theoretisch unendlich groß.

Die beiden Teilstrategien Preismaximierung und Kostenminimierung können Unternehmen je nach Marktform eigenständig oder mittels Kooperation bzw. Absprache mit anderen Unternehmen verwirklichen. Für die Verwirklichung der Teilstrategie Mengenmaximierung sind sie auf die Ausnutzung des Gesetzes der Massenproduktion¹⁴ und die Ausnutzung des technischen Fortschritts, der u.a. zur Erhöhung der Produktionsgeschwindigkeit führt, angewiesen.

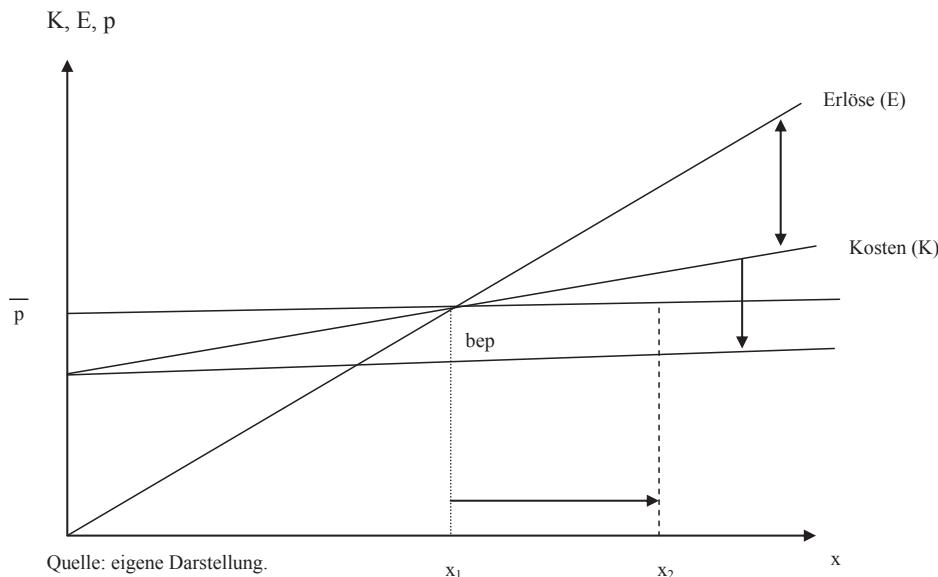
Die Erhöhung der Produktionsgeschwindigkeit bewirkt, dass Unternehmen immer größere Produktionsmengen pro Zeiteinheit herstellen können. In vielen Branchen ist die Produktionsgeschwindigkeit mittlerweile so groß, dass Unternehmen ihre Produktion nicht mehr auf dem heimischen Markt absetzen können und globalisieren müssen (z.B. Automobilindustrie, Computerindustrie etc.).

Die Auswirkungen der konsequenten Durchsetzung der Gewinnmaximierungsstrategie sind weltweit deutlich zu erkennen: (1) Die Kapitalkonzentration steigt merklich, (2) in vielen Branchen bieten nur noch wenige weltweit tätige Unternehmen an, (3) kleinere und mittlere Unternehmen scheiden aus dem Markt aus, (4) Arbeitsplätze werden abgebaut, (5) die Löhne - nicht nur der Arbeiter - sinken in vielen Branchen und (6) die Märkte werden in vielen wirtschaftlich schwachen Ländern durch die billigeren Angebote der weltweit tätigen Großunternehmen kaputt gemacht. Die Folgewirkungen sind steigende Subventionen und steigende Staatsverschuldung in vielen Ländern der Welt. Die Verteilung von Wohlstand und Kapital wird extrem ungleich. Ethische Standards werden nicht mehr eingehalten. Ein menschenwürdiges Leben ist für viele Menschen nicht mehr möglich. Sie sind vom Fortschritt und vom Wohlstand abgekoppelt.

In Abbildung 2 ist die Gewinnmaximierung bei konstantem Preis (p) dargestellt. Die Gewinnmaximierung kann jetzt nur noch mittels der zwei Teilstrategien Mengenmaximierung und Kostenminimierung durchgesetzt werden. Der einzige Unterschied zur in Abb. 1 dargestellten Situation ist, dass die Gewinnmaximierung nicht mehr so intensiv durchgesetzt wird, da die Teilstrategie Preismaximierung nicht eingesetzt werden kann. Ansonsten sind die gleichen Wirkungen und Folgewirkungen wie gemäß Abbildung 1 zu erkennen und zu diskutieren.

¹⁴ Vgl. K. Bücher, *Das Gesetz der Massenproduktion*, "Zeitschrift für die gesamte Staatswissenschaft" 1910, no. 66, S. 429–444.

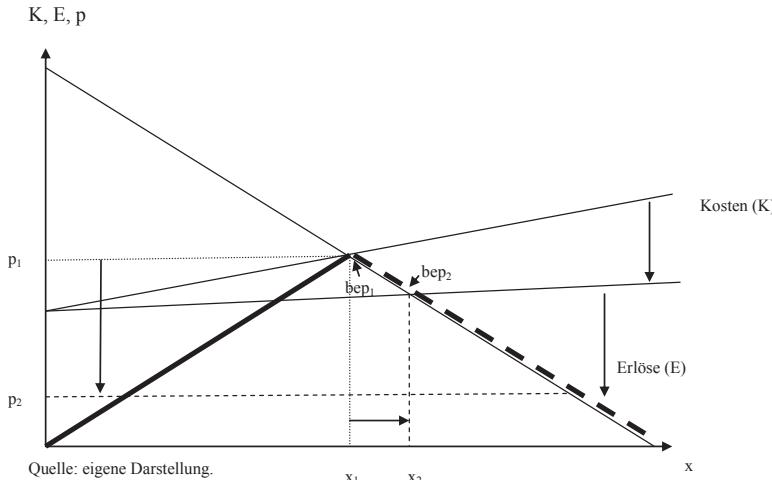
Abbildung 2. Veranschaulichung der Gewinnmaximierung anhand der „break-even-point“-Analyse bei konstanten Preisen



Quelle: eigene Darstellung.

In Abbildung 3 sind schließlich die Zusammenhänge für die Gewinnmaximierung bei fallenden Preisen (p) veranschaulicht. Zur Durchsetzung der Gewinnmaximierung steht dem Unternehmen nur noch die Teilstrategie Kostenminimierung zur Verfügung. Da die Preise sinken, kann keine Preismaximierung betrieben werden. Die Mengenmaximierung kommt nur zum Teil zum Tragen. Es ist nur sinnvoll die Menge soweit zu erhöhen, wie es die Kostensenkung erlaubt. Grund sind die bei fallenden Preisen sinkenden Erlöse. Eine Erhöhung der Menge über x_2 hinaus bringt für das Unternehmen keine Verbesserung der Situation. Eine Erhöhung der Menge auf x_2 und eine Kostensenkung sind aber zwingend notwendig, um Verluste zu vermeiden. Das Unternehmen macht nur in den realisierten „break-even-points“ keine Verluste. Gewinne werden bei keiner Kombination von Preis, Menge und Kosten erzielt. Die Gewinnmaximierungsstrategie kommt genau wie bei vollkommener Konkurrenz nur zum Tragen, um Verluste zu vermeiden.

Abbildung 3. Veranschaulichung der Gewinnmaximierung anhand der „break-even-point“-Analyse bei fallenden Preisen



Quelle: eigene Darstellung.

Aus der in Abbildung 3 dargestellten Situation erwachsen keine negativen Auswirkungen und Folgewirkungen, wie sie sich aus den in Abbildung 1 und Abbildung 2 veranschaulichten Situationen ergeben. Die Situation ist vereinbar mit ethischen Vorstellungen.

Als Fazit der Erörterung der drei grundsätzlich möglichen Situationen hinsichtlich der Durchsetzung der Gewinnmaximierungsstrategie ergibt sich aus allen drei Abbildungen, nur im „break-even-point“ ist bei unvollständiger Konkurrenz bzw. funktionsfähigem Wettbewerb die Gewinnmaximierung nicht mit negativen Wirkungen und Folgewirkungen verbunden.

Alternativen zur intensiven Gewinnmaximierung

Die Feststellung, dass die Gewinnmaximierung auch in der unvollkommenen Konkurrenz nur zur Vermeidung von Verlusten einzusetzen und folglich der „break-even-point“ von Unternehmen zu verwirklichen ist, lässt die Frage entstehen, ob es Alternativen zur intensiven Gewinnmaximierung gibt, die die Durchsetzung der Gewinnmaximierung über den „break-even-point“ hinaus verhindern.

Aus der Sicht der Theorie bieten sich die Alternativen Verwirklichung ökonomischer Gleichgewichte und die Verwirklichung der ökonomischen Nachhaltigkeit an. Die theoretisch fundierte Praxis hat die Alternative Gemeinwirtschaft anzubieten. Alle drei Alternativen sollen im Folgenden kurz erörtert werden.

Ökonomische Gleichgewichte

Die ökonomische Gleichgewichtstheorie umfasst viele Gleichgewichtsmodelle¹⁵ auf die in diesem Zusammenhang nicht eingegangen werden kann. Als Basis aller Gleichgewichtmodelle gilt das Modell von Walras.¹⁶ Nur auf dieses Modell soll in diesem Rahmen Bezug genommen werden.

Walras formuliert das ökonomische Gleichgewicht anhand der Einnahmen und Ausgaben der Wirtschaftseinheiten. Ein ökonomisches Gleichgewicht liegt vor, wenn alle Wirtschaftseinheiten ihre Einnahmen auch wieder ausgeben.¹⁷ Es folgt die Formulierung, Einnahmen gleich Ausgaben. Diese Formulierung kommt der Formulierung des „break-even-points“ gleich, in diesem ein Gleichgewicht des Unternehmens vorliegt, wenn die Erlöse gleich den Kosten sind. Es besteht lediglich hinsichtlich der Betrachtungsebenen ein Unterschied. Das „break-even-point“-Gleichgewicht ist auf der Ebene der Kosten- und Leistungsrechnung formuliert, während Walras das Gleichgewicht auf der Geldebene, die auch als pekuniäre Ebene bezeichnet wird, formuliert hat.

Es ist somit festzustellen, dass die Gewinnmaximierung zur Vermeidung von Verlusten bzw. zur Realisierung des „break-even-points“ mit der ökonomischen Gleichgewichtstheorie vereinbar ist. Eine intensive Gewinnmaximierung über den „break-even-point“ hinaus würde ein bestehendes ökonomisches Gleichgewicht wieder zerstören. Da ein ökonomisches Gleichgewicht die einzige ökonomische Situation ist, in der keine ökonomische Krise besteht, wird auch aus der Sicht der Gleichgewichtstheorie deutlich, dass es - wie oben beschrieben - bei intensiver Gewinnmaximierung zu negativen Wirkungen und Folgewirkungen auf die Wirtschaft und die Menschen kommen muss. Ethische Vorstellungen können nicht eingehalten werden.

Die ökonomische Nachhaltigkeit

Die von den Vereinten Nationen propagierte Nachhaltigkeit¹⁸ gliedert sich in die soziale, die ökologische und die ökonomische Nachhaltigkeit. In diesem Rahmen ist lediglich die ökonomische Nachhaltigkeit von Interesse. Die ökonomische Nachhaltigkeit ist gegeben, wenn es in einem Staat bzw. weltweite keine „Armen“ und keine „Reichen“ mehr gibt. Es soll ein Ausgleich von „arm“ und „reich“ verwirklicht werden. Es lässt sich

¹⁵ Vgl. u.a. K. Jaeger, *Gleichgewicht, ökonomisches*, in: *Handwörterbuch der Wirtschaftswissenschaft* (HdWW), 3. Bd., Stuttgart u.a. 1981, S. 671–699 und dort genannte Literatur. Vgl. auch R. Norén, *Equilibrium Models in an Applied Framework*, Berlin, Heidelberg 2013 und dort genannte Literatur.

¹⁶ Vgl. L. Walras, *Éléments d'économie politique pure ou théorie de la richesse sociale*, Lausanne, Paris, Bale (Basel) 1874, insbes. S. 112–125, 144, 245–251.

¹⁷ Vgl. L. Walras, *Éléments d'économie politique...*, insbes. S. 112–125, 144, 245–251.

¹⁸ Vgl. V. Hauff (Hrsg.), *Unsere gemeinsame Zukunft. Der Brundtland-Bericht*, Greven 1987.

zeigen, dass die Vorstellung erfüllt werden kann, wenn sich alle Wirtschaftseinheiten in einem ökonomischen Gleichgewicht, dem „break-even-point“, befinden.¹⁹

Es zeigt sich somit, dass die Gewinnmaximierung zur Vermeidung von Verlusten und zur Realisierung des „break-even-points“ nicht nur mit den Vorstellungen von einem ökonomischen Gleichgewicht, sondern auch mit den Vorstellungen von der Durchsetzung der ökonomischen Nachhaltigkeit konform geht.

Die Gemeinwirtschaft

Die Gemeinwirtschaft²⁰ ist genau wie die Gewinnmaximierung, die ökonomischen Gleichgewichtsmodelle und die Modelle der ökonomischen Nachhaltigkeit theoretisch fundiert. Während ökonomische Gleichgewichte und die ökonomische Nachhaltigkeit bisher noch nicht in der Praxis verwirklicht wurden, hat die Idee der Gemeinschaft Einzug in die Praxis erhalten. Beispiele sind die gemeinwirtschaftlichen Unternehmen wie die Bank für Gemeinwirtschaft, die Neue Heimat, die Volksfürsorge. Die gemeinwirtschaftlichen Unternehmen in Deutschland wurden um 1920 von den Gewerkschaften gegründet. Nach rund 60 Jahren gerieten die gemeinwirtschaftlichen Unternehmen in eine schwere Krise. Sie wurden aufgelöst wie die Neue Heimat oder an andere Unternehmen verkauft und in eine andere Rechtsform überführt wie die Bank für Gemeinschaft.

Die Idee der Gemeinwirtschaft lässt sich kurz zusammenfassen. Es war den Unternehmen des gemeinwirtschaftlichen Sektors untersagt, Gewinne zu machen. Es wurde im Prinzip das Agieren der Unternehmen im „break-even-point“ angestrebt. Allerdings wurde kein bestimmtes Verhältnis von Preisen und Mengen sowie von Erlösen und Kosten über die Verwirklichung einer entsprechenden Lohnhöhe vorgeschrieben. Ein Agieren der Unternehmen gemäß Tab. 1 kam daher nicht zu Stande.

Ist wirtschaften ohne Gewinn möglich?

Die Erkenntnis, dass begrenzte Gewinnmaximierung im „break-even-point“ mit Vorstellungen der ökonomischen Gleichgewichtstheorie und Modellen zur ökonomischen Nachhaltigkeit konform geht, führt zu der Frage, ob Unternehmen überhaupt ohne Gewinn operieren können. Das Scheitern der gemeinwirtschaftlichen Unternehmen kann nicht als Indiz, für die Unmöglichkeit des unternehmerischen Agierens ohne Gewinn, herangezogenen werden, da diese Unternehmen im Wettbewerb mit erwerbswirtschaft-

¹⁹ Vgl. H. Witte, *Die nachhaltige Marktwirtschaft...*, insbes. S. 119–144.

²⁰ Vgl. zur Idee der Gemeinschaft u.a. Mises, L.v.: *Die Gemeinwirtschaft...*; T. Thiemeyer, *Gemeinwirtschaftlichkeit...*; E. Ostrom, *Governing the commons...*

lichen Unternehmen standen. Ein Unternehmen kann nur ohne Gewinn operieren, wenn auch seine Konkurrenten dies tun. Ansonsten liegt eine Wettbewerbsverzerrung vor. Der Frage, ob Unternehmen ohne Gewinn wirtschaften können, ist im Folgenden nachzugehen. Den Ausgangspunkt der Erörterung bildet die Formel zur Bestimmung des Gewinns. Gemäß Formel (5) ist der Gewinn (G) gleich Null, wenn Erlöse (E) und Kosten (K) gleich sind.

$$G = E - K \quad (5)$$

mit

G = Gewinn

E = Erlös

K = Kosten

Zur Beantwortung der gestellten Frage sind die Erlöse (E) und die Kosten (K) näher zu betrachten und in ihre Komponenten zu zerlegen. Der Erlös (E) besteht aus den beiden Komponenten Preis (p) und Absatzmenge (x):

$$E = p \cdot x \quad (3)$$

mit

E = Erlös des Unternehmens

p = Preis des Gutes

x = verkaufte Gütermenge

Die Kosten (K) können in die Komponenten Löhne und Kosten für sonstige Produktionsfaktoren (K_1, \dots, K_n) unterteilt werden. Die Löhne bestehen wiederum aus den beiden Subkomponenten Lohnkosten für Arbeiter (L_A) und Unternehmerlohn (L_U):

$$K = L_A + L_U + K_1 + \dots + K_n \quad (6)$$

mit

K = Kosten

L_A = Lohnkosten

L_U = Unternehmerlohn

K_1, \dots, K_n = Kosten für die Produktionsfaktoren 1, ..., n

Wenn unterstellt wird, dass der Gewinn eines Unternehmens gleich Null ist ($G = 0$), sind nicht nur Erlöse (E) und Kosten (K) gleich groß, sondern es zeigt sich auch, dass das Unternehmen alle finanziellen Verpflichtungen bzw. alle Kosten begleichen kann. Die Erlöse reichen dazu aus. Das Unternehmen macht zwar keinen Gewinn. Aus dieser Tatsache erwächst dem Unternehmen aber kein Nachteil. Das Unternehmen hat keine Schwierigkeiten.

Gegen diese Sichtweise werden in der Regel zwei Argumente vorgebracht: (1) das Unternehmen kann keine Investitionen tätigen und (2) der Unternehmer erhält nicht seinen Anteil, da viele glauben, dem Unternehmer stehe der Gewinn zu.

Das zweite Argument ist einfach zu entkräften. Der Unternehmer erhält den ihm zustehenden Unternehmerlohn (L_U), der auf der Kostenseite einkalkuliert ist. Dem Argument mit den Investitionen ist zu entgegnen, dass Investitionen Kosten verursachen und auf der Kostenseite in den Kosten für sonstige Produktionsfaktoren (k_1, \dots, k_n) zu verbuchen sind. Gegen diese Erwiderung spricht auch nicht, dass in der Praxis Investitionen durch offen und verdeckt einbehaltene (nicht ausgeschüttete) erwirtschaftete Gewinne finanziert werden. Diese Vorgehensweise wird auch in Lehrbüchern erörtert.²¹ Ohne Gewinnerzielung kann diese Finanzierungsmöglichkeit in der Praxis nicht mehr angewandt werden. Sie muss auch in Lehrbüchern gestrichen werden. Allerdings heißt das nicht, dass Unternehmen keine Investitionen mehr tätigen können. In Lehrbüchern gibt es genug Alternativen für die Finanzierung von Investitionen.²² Diese alternativen Finanzierungsmöglichkeiten werden auch in der Praxis angewandt. Sie haben nicht nur in Lehrbüchern Bedeutung. Das eindeutige Fazit ist somit, Unternehmen können ohne Gewinn wirtschaften.

Zur Verdeutlichung dieser Aussage soll noch einmal auf Tabelle 2 Bezug genommen werden. Die Konsequenzen der dargestellten Auswirkungen der Gewinnmaximierung sind noch einmal zu interpretieren.

Aus Tabelle 2 erkennt man zunächst (Zeile 2), dass im Gleichgewicht jeder Bürger sich die lebensnotwendige Gütermenge kaufen kann. Will das Unternehmen Gewinn machen und erhöht deshalb den Preis des Gutes, steigt der Erlös (Tab. 2, Zeile 4). Die Konsequenz ist, dass die Bürger nicht genug Geld verdienen, um die benötigte Mengeneinheit zu kaufen. Im Prinzip müssten die Bürger verhungern. Eine andere praxisrelevante Lösung ist, dass die Bürger Kredit aufnehmen. Sie können dann die lebensnotwendige Menge des einen Gutes kaufen. Allerdings könnten sie den Kredit nie zurückzahlen. Daher wird ihnen kein Kreditinstitut Geld leihen. Es bleibt folglich nur die Lösung staatlicher Sozialpolitik (Subventionen auf der Nachfrageseite). Da aber auch der Staat kein Geld für Subventionen hat, muss er Kredit aufnehmen. Der Staat geht eine Staatsverschuldung ein, da die Kreditinstitute ihm vertrauen. Da der Staat aber trotz Vertrauen der Kreditinstitute die Staatsschulden nicht tilgen kann, droht nach einer längeren Zeit ein Staatsbankrott. Diese Situation kann problemlos auf die aktuelle Situation vieler Staaten übertragen werden. Sie ist zudem nicht neu in der Geschichte.

Die gleichen Konsequenzen ergeben sich aus den in den Zeilen 6 und 8 der Tabelle 2 veranschaulichten Rechenbeispielen.

²¹ Vgl. F.-J. Busse, *Grundlagen der betrieblichen Finanzwirtschaft*, 4. Aufl., München, Wien 1996, S. 338.

²² Ibidem, S. 43–469; vgl. zu den alternativen Finanzierungsmöglichkeiten; G. Wöhe, J. Bilstein, *Grundzüge der Unternehmensfinanzierung*, 5. Aufl., München 1988.

Fazit

Es wurde gezeigt, dass Gewinnmaximierung im Umfeld der vollkommenen Konkurrenz eine sinnvolle und notwendige Strategie ist, um ein Unternehmen ohne Verlust zu führen und am Markt zu halten. Im Umfeld der unvollkommenen Konkurrenz bzw. dem funktionsfähigen Wettbewerb ist die Gewinnmaximierung keine akzeptable Strategie. Im Falle steigender und konstanter Preise kann die Gewinnmaximierung theoretisch bis ins Unendliche fortgeführt werden. Lediglich bei sinkenden Preisen führt die Gewinnmaximierung analog der vollkommenen Konkurrenz zum „break-even-point“ in dem ein Unternehmen gerade kostendeckend operiert. Es macht weder Gewinn noch Verlust.

Es wird klar, warum sich Unternehmen in der Praxis vehement für Preiserhöhungen und Lohnsenkungen bzw. unter dem Niveau der Preiserhöhung liegenden Lohnerhöhungen einsetzen.²³ Diese Maßnahmenkombination ist die optimale Möglichkeit der Gewinnmaximierung. Konsequenzen der Gewinnmaximierung sind neben steigenden Preisen und unterproportional steigenden (also sinkenden) Löhnen aus dem Markt ausscheidende Unternehmen, Kapitalkonzentration, Arbeitsplatzverlust, steigende private und staatliche Verschuldung, Verarmung etc. Mit anderen Worten es entsteht für viele Menschen eine menschenunwürdige Situation. Die Würde des Menschen gilt zwar als unantastbar,²⁴ es wird den Bürgern zudem in vielen Verfassungen Freiheit und Sicherheit²⁵ versprochen. Diese formal fixierten Bürgerrechte können aufgrund der Gewinnmaximierung nicht für alle Bürger eingehalten werden. Die aus ethischer Einstellung fixierten Bürgerrechte werden angetastet. Diese Situation kann auch nicht durch Sparen gelöst werden, wie es die aktuelle Politik vorschlägt und durchsetzen will. Die einzige gangbare Lösung ist die Verwirklichung von ökonomischen Gleichgewichten und damit die Durchsetzung der ökonomischen Nachhaltigkeit. Dies ist ein Ziel, das sich viele Staaten mit der Unterschrift unter die Agenda 21²⁶ vor vielen Jahren gesetzt haben.

²³ Hier zeigt sich eine in der Inflationstheorie vernachlässigte Erklärung für Inflation, die nicht durch Geldmengensteuerung verhindert werden kann.

²⁴ Vgl. u.a. Grundgesetz für die Bundesrepublik Deutschland in der im Bundesgesetzblatt Teil III, Gliederungspunkt 100-1, veröffentlichten Fassung, das zuletzt durch Artikel 1 des Gesetzes vom 11. Juli 2012 (BGBl. I S.1478) geändert worden ist, Art. 1.

²⁵ Vgl. Konvention zum Schutz der Menschenrechte und Grundfreiheiten, vom 4. November 1950 (BGBl. 1952 S. 686), Art. 5.

²⁶ Vgl. Bundesministerium für Umwelt, Naturschutz und Reaktorsicherheit (Hrsg.): Umweltpolitik. Konferenz der Vereinten Nationen für Umwelt und Entwicklung im Juni 1992 in Rio de Janeiro – Dokumente -, Agenda 21, Bonn o.J.

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Profit Maximization from the Perspective of Ethics

Pure competition profit maximization is a good and necessary strategy to run an enterprise without loss, and to keep it in the market. Incomplete competition or workable competition profit maximization is not an acceptable strategy. Increasing and constant prices profit maximizations is never-ending. Only decreasing prices profit maximizations lead analogously in pure competition to the 'break-even-point'. At this point, an enterprise covers the cost. An enterprise has no loss and no profit.

Now, it is clear why enterprises in practice have such a great interest in advancing prices and decreasing wages. In the minimum enterprises, wages increase less than prices.²⁷ These measures are optimal in combination with maximizing profits. The consequences of profit maximization are not only increasing prices and not proportional increasing (real decreasing) wages, but also closed down enterprises, people losing their jobs, capital concentration, increasing private and national debt, people becoming poor, etc. An economic situation beneath human dignity is growing up. The human dignity is irreproachable,²⁸ as well as freedom and security are fixed as human rights²⁹ in a great number of constitutions. But it is impossible to secure these rights for all people under the rule of profit maximization. The human rights, which are established for ethical reasons, are reproachable. The actual policy tries to solve this situation by requiring saving. But it is impossible. The only successful way is to secure economic equilibriums and economic sustainability. It is the aim which a great number of states imposed on themselves by signing the Agenda 21³⁰ a long time ago.

²⁷ Here we have an explanation for inflation. But it is not seen by inflation theory and not to prevent by monetary policy of changing the amount of money.

²⁸ See u.a. Grundgesetz für die Bundesrepublik Deutschland in der im Bundesgesetzblatt Teil III, Gliederungspunkt 100-1, veröffentlichten Fassung, das zuletzt durch Artikel 1 des Gesetzes vom 11. Juli 2012 (BGBl. I S.1478) geändert worden ist, Art. 1.

²⁹ See Konvention zum Schutz der Menschenrechte und Grundfreiheiten, vom 4. November 1950 (BGBl. 1952 S. 686), Art. 5.

³⁰ See Bundesministerium für Umwelt, Naturschutz und Reaktorsicherheit (Hrsg.): Umweltpolitik. Konferenz der Vereinten Nationen für Umwelt und Entwicklung im Juni 1992 in Rio de Janeiro – Dokumente -, Agenda 21, Bonn o.J.

Sprostowanie

W artykule M. Kępy *Polityka makroostrożnościowa jako nowy cel banku centralnego* opublikowanym w Zeszytach Naukowych Uniwersytetu Szczecińskiego nr 858, Współczesne Problemy Ekonomiczne. Globalizacja. Liberalizacja. Etyka nr 11 (s. 21–28), wydanym przez Wydawnictwo Naukowe Uniwersytetu Szczecińskiego – zabrakło cytowania następującego źródła: A. Dobrzańska, *Polityka makroostrożnościowa – zagadnienia instytucjonalne. Teoria i dotychczasowe doświadczenia w Unii Europejskiej*, Materiały i Studia NBP nr 307, NBP, Warszawa 2014.

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